DEPARTMENT OF LAW LIBRARY CALCUTTA UNIVERSITY
17-5-99

Registered No. R.N.231/57 of the Registrar of Newspapers for India
Separate paging is given to each Part in order that it may be filed as separate compilation

1999 No. 1

DEPARTMENT OF LAW LIBRARY CALCUTTA UNIVERSITY

# THE
# Current Indian Statutes

OUK-H04868-67-LP924

-:0:-

(*Founder* :- LATE SHRI ANAND MOHAN SURI)

-:0:-

## Monthly Journal

67

**EDITOR :**
**LALIT MOHAN SURI**
**SENIOR ADVOCATE, PUNJAB AND HARYANA HIGH COURT**
**JOINT EDITORS :**
**RAVINDER MOHAN SURI, SHASHI MOHAN SURI**
**AND DEEPAK SURI, ADVOCATES**

-:0:-

## January 1999

---

Annual subscription in Advance : Rs. 400 with Supplement,
withoutSupplement Rs. 350 (Inland) (Postage Extra)
Rs. 800 Foreign (Plus Postage) Single Part Rs 50.

---

**All remittances and business communications should be addressed to :**
**The Current Indian Statutes 36, Sector 9-A, Chandigarh-160017**
**Fax : 742878 TEL : 742063**

11.1.1999

UNIVERSITY OF CALCUTTA
NOT TO BE REMOVED
DEPARTMENT OF LAW

# CONTENTS

## JANUARY, 1999

Part I- Notifications-Central Government (Pages 1 to 24)
Part II- Indian Parliament Acts, 1998 (Pages 1 to 32))
Part III- President's Acts, Ordinances and Regulations (NIL)
Part IV- Rajasthan Acts, Ordinances and Notifications (Pages 1 to 8)
Part V- Gujarat Acts and Ordinances (NIL)
Part VI- Maharashtra Acts and Ordinances (Pages 1 to 16)
Part VII- Bihar Acts, Ordinances and Notifications (Pages 1 to 4)
Part IX- West Bengal Acts and Ordinances (Pages 1to 8)
Part X- West Bengal Notifications (NIL)
Part XI- Madhya Pradesh Acts, Ordinances and Notifications (Pages 1 to 8)
Part XII-Orissa Acts (NIL)

Department of Law Library
Acc. No. J5893
Date .........
C. U.

Department of Law Lib.
Acc. No. LP924
Date 27.11.02

LP 924

**PART I = NOTIFICATIONS, CENTRAL GOVERNMENT**
**(Pages 1 to 24)-**

The All India Services (Death-cum Retirement Benefits) Amendment Rules, 1998 .. 1
The All India Services (Death-cum-Retirement Benefits) Third Amendment Rules, 1998 17
The Courier Imports and Exports (Clearance) Regulations, 1998 24
The Edible Oils Packaging (Regulation) (First Amendment) Order, 1998 16
The Expenditure-tax (2nd Amendment) Rules, 1998 17
The Indian Telegraph (First Amendment) Rules, 1998 1
The Income Tax (Seventh Amendment) Rules, 1998 3
The Income-Tax (20th Amendment) Rules, 1998 19
The Income Tax (22nd Amendment) Rules, 1998 20
The Income-Tax (23rd Amendment) Rules, 1998 22
The Kar Vivad Samadhan Scheme (Removal of Difficultires) Order, 1998 7
The Patents (Amendment) Rules, 1998 4
The Prevention of Food Adulteration (11th Amendment) Rules, 1998 .16
The Redressal of Public Grievances Rules, 1998 8
The Securities and Exchange Board of Indian (Substantial Acquisition of Shares and Takeovers) Amendment Regulations, 1998 8
The Technology Development Board (Equity Capital) Regulations, 1998 13
The Technology Development Board (Submission of Returns) Regulations, 1998 .15
The Wealth-tax (1st Amendment) Rules, 1998 .18

**PART II-A INDIAN PARLIAMENT ACTS, 1998 (Pages 1 to 32)-**

# BOOKS ON CONSUMER PROTECTION

*J. N. BAROWALIA*

**COMMENTARY ON THE CONSUMER PROTECTION ACT, 1986**

1996 Edition Rs. 625.00

*UNIVERSAL'S*

**CASE LAW DIGEST 1997 ON CONSUMER PROTECTION**

With 1995 and 1996 Ready References, *by Anoop K. Kaushal*

1998 Edition Rs. 175.00

[Also Available: • Case Law Digest 1995 on Consumer Protection Rs. 175
• Case Law Digest 1996 on Consumer Protection Rs. 195]

*UNIVERSAL'S*

**LAW RELATING TO INSURANCE**

With Special Reference to Consumer Protection Act by R.M. Vats

1998 Rs.175.00

*UNIVERSAL'S*

**PRACTICAL GUIDE TO CONSUMER PROTECTION LAW**

*by Anoop K. Kaushal*

2nd Edition, Reprint 1997 Rs. 130.00

*UNIVERSAL'S*

**MEDICAL NEGLIGENCE AND LEGAL REMEDIES**

With Special Reference to Consumer Protection Law

*by Anoop K. Kaushal*

2nd Edition 1998 Rs. 195.00

*UNIVERSAL'S*

**LAW RELATING TO TELEPHONES**

With Special Reference to Consumer Protection Act

*by R.M. Vats*

1998 Rs. 175.00

*R.M. VATS*

**CONSUMER & THE LAW**

1994 Edition Rs. 200.00

*Available at*

**UNIVERSAL BOOK TRADERS**
80, Gokhale Market, Opp. Tis Hazari Courts, Delhi-110 054
Phs : 2911966, 2511288, 2914487 Fax : 011-2924152, 011-7459023
e-mail : unilaw@nde.vsnl net in

*Branch* : C-27/1, Connaught Place, Middle Circle, New Delhi-110001
Phs : 3323277, 3713671

-The Income Tax (11th Amendment) Rules, 1997 ..1
-The Income Tax (12th Amendment) Rules, 1997 52
-The Income Tax (1st Amendment) Rules, 1998 .. 144
-The Income Tax (2nd Amendment) Rules, 1998 . 144
-The Income Tax (3rd Amendment) Rules, 1998 . 154
-The Income Tax (4th Amendment) Rules, 1998 ...226
-The Income Tax (5th Amendment) Rules, 1998 184
-The Income Tax (6th Amendment) Rules, 1998 ..259
-The Income Tax (8th Amendment) Rules, 1998 261
-The Income Tax (16th Amendment) Rules, 1998 . 307
-The Income Tax (17th Amendment) Rules, 1998 .311
-The Income Tax (18th Amendment) Rules, 1998 312
-The Income Tax (19th Amendment) Rules, 1998 317

The India Post Office Act,6 of 1898
-The India Post Office (2nd Amendment) Rules, 1998 148

The Indira Gandhi Open University (Amendment) Act, 32 of 1997, date of coming into force . 101

The Insecticides Act, 46 of 1968 Section 3 including the substances in the schedule ...55

The Legal Services Authorities Act, 39 of 1987-
-date of coming into force in the State of Assam 1
-Date of coming into force in the Union Territory of Daman and Diu 245
-Date of coming into force in the Union Territory of Dadra and Nagar Haveli 245
-Date of enforcement in the State of Lakshwadeep 257
-Chapter III, date of coming into force in the State of Maharashtra . 221
-date of enforcement in the State of Meghalaya 257
-Chapter III, date of coming into force in the State of Mizoram 109
-S.1 date of enforcement in the State of Nagaland ...257
-date of Enforecement in the Union Territory of Pondicherry ..221
-S.1, date of enforcement in the State of Tripura ..257

The Life Insurance Corporation Act, 31 of 1956, Section43, S.S.34, 35E, 34H and 101-C of Insurance Act, 1938 to apply to it ..257

The Mahatama Gandhi Antarrashtriya Hindi Vishwavidyalaya Act, 3 of 1997, coming into force ..101

The Maulana Azad National Urdu University Act, 1 of 1997, date of coming into force ...101

The Motor Vehicle Act, 59 of 1998-
-The Central Motor Vehicles (Amendment) Rules, 1997 45
-The Central Motor Vehicles (Amendment) Rules, 1998 ..144, 147
-The Central Motor Vehicles Rules, 1989, Rules 124 Standards of Parts, Components or assemblies Specified 189
-The Rent a Motor Vehicle (Amendment) Scheme, 1998 276
-The Motor Vehicles (All India Permit for Tourist Transport Operators) Amendment Rules, 1998 ...225

The Multi-State Cooperative Societies Act, 51 of 1984-
-The Multi-State Co-operative Societies Privileges, Properties and Funds, Accounts, Audit, Winding up and Execution of Decrees, Orders and

Decisions of Decrees, Orders and Decisions) (Amendment) Rules, 1998 143
The National Council for Teachers Education Act, 73 of 1993-
-The National Council for Teachers Education Rules, 1997 131
The National Environment Appellate Authority Act, 22 of 1997-
-The National Environment Appellate Authority (Financial and Administrative Powers) Rules, 1998 244
-The National Environment Appellate Authority (Appeal) Rules, 1997 67
The Narcotic Drugs and Psychotropic Substances Act, 61 of 1985-
-The Narcotic Drugs and Psychotropic Substances (Amendment) Rules, 1997 123
The National Highways Act, 48 of 1956-
-S 2(2), National Highways specified 152
-The National Highways (Fees for the use of National Highways Section and permanent Bridge Public Funded Projects) Rules, 1997 39
-The National Highways (Rate of Fees) Rules, 1997 112
-The National Highways (Amendment) Rules, 1998 317
The Oil Industry (Development) Act, 47 of 1974-
-The Oil Industry (Development) Amendment Rules, 1998 246
The Passport Act, 15 of 1967-
-The Passports (Amendment) Rules, 1997 275
The Persons with Disabilities (Equal Opportunities, Protection of Rights and Full participation) Act (1 of 1956), Adminstrator of U.T Shall also exercise the powers of State Government 192
The Prasar Bharti (Broadcasting Corporation of India) Act, 25 of 1990-
-S.3 The Establishment of Prasar Bharti 51
The Prevention of Food Adulteration Act, 37 of 1954-
-The Prevention of Food Adulteration (7th Amendment) Rules, 1997 38, 95
-The Prevention of Food Adulteration (8th Amendment) Rules, 1997 3
-The Prevention of Food Adulteration (10th Amendment) Rules, 1997 112
-The Prevention of Food Adulteration (1st Amendment) Rules, 1998 145
-The Prevention of Food Adulteration (2nd Amendment) Rules, 1998 247
-The Prevention of Food Adulteration (3rd Amendment) Rules, 1998 248
-The Prevention of Food Adulteration (4th Amendment) Rules, 1998 249
-The Prevention of Food Adulteration (5th Amendment) Rules, 1998 249
-The Prevention of Food Adulteration (6th Amendment) Rules, 1998 249
-The Prevention of Food Adulteration (7th Amendment) Rules, 1998 250
-The Prevention of Food Adulteration (8th Amendment) Rules, 1998 251
-The Prevention of Food Adulteration (9th Amendment) Rules, 1998 253
-The Prevention of Food Adulteration (10th Amendment) Rules, 1998 277
The Public Premsies (Eviction of Unauthorised Occupants) Act, 40 of 1971-
-Section 17, powers exerciseable by the Central Government Under section 3 shall also be exercisable by the State Government situated in the National Capital Territory of Delhi or in any other Union Territory 192
- The Public Premsies (Eviction of unatuthorised occupants) Amendment Rules, 1997 200
-Section 7 powers exercisable for appointment of Estate Officer to be exercised by the State Government 51
The Railway Act, 24 of 1989-

# PART-I

# NOTIFICATIONS, CENTRAL GOVERNMENT & SUPREME COURT OF INDIA

## 1999

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. 166 dated 13th May, 1998.

**G.S.R. No. 249 (E) dated 13th May 1998.**- In exercise of the powers conferred by sub-section (1) of Section 3 of the All-India Services, Act, 1951 (61 of 1951), the Central Government, after consultation with the Governments of the States concerned hereby makes the following rules further to amend the All-India Services (Death-cum-Retirement Benefits) Rules, 1958, namely:-

1. (1) These rules may be called the **All-India Services (Death-cum-Retirement Benefits) Amendment Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In Rule 16 of the All-India Services (Death-cum-Retirement Benefits) Rule, 1958, for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) A member of the Service shall retire from the Service with effect from the afternoon of the last day of the month in which he attains the age of sixty years:

Provided that a member of the Services whose date of birth is the first day of a month shall retire from service on the afternoon of the last day of the preceding month on attaining the age of sixty years:

Provided further that a member of the Service dealing with budget work or working as a full-time member of a Committee which is to be wound up within a short period may be given extension of service for a period not exceeding three months in public interest, with the prior approval of the Central Government.".

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. 174, dated 22nd May 1998.

MINISTRY OF COMMUNICATION

**G.S.R. No. 960(E) dated 22nd May 1998.**- In exercise of the powers conferred by Section 7 of the **Indian Telegraph Act, 1885** (13 of 1885), the Central Government hereby makes the following rules further to amend the Indian Telegraph Rules, 1951, namely:-

1. (1) These rules may be called the **Indian Telegraph (First Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

"419. A(1) Directions for interception of any message or class of messages under sub-section (2) of Section 5 of the Indian Telegraph Act, 1885 (hereinafter referred to as the said Act) shall not be issued except by an order made by Secretary to the Government of India and by the Secretary to the State Government in charge of the Home Department in the case of a State Government. In emergent cases such order may be made by an officer not below the rank of a Joint Secretary to the Government of India, who has been duly authorised by the Union Home Secretary or the State Home Secretary, as the case may be. Such order shall contain reasons for such direction. A copy of such order shall be forwarded to the concerned Review Committee within a period of seven days.

Provided that in emergent cases :

(i) in remote areas, where obtaining of prior directions for interception of messages or class of messages is not feasible; or

(ii) for operational reasons, where obtaining of prior directions for interception of messages or class of messages is not feasible

the officer concerned may carry out the required interception of messages or class of messages subject to its confirmation from the concerned competent officer within a period of fifteen days.

(2) While issuing directions under sub-rule (1) the officer shall consider possibility of acquiring the necessary information by other means and the directions under sub-rule (1) shall be issued only when it is not feasible to acquire the information by any other reasonable means.

(3) The interception directed shall be interception of any message or class of messages as are sent to or from any person or class of persons or relating to any particular subject, whether such message or class of messages are received with one or more addresses, specified in the order, being an address or addresses likely to be used for the transmission of communications from or to one particular person specified or described in the order or one particular set or premises specified or described in the order.

(4) The directions shall specify the name and designation of the officer or the authority to whom the intercepted message or class of messages is to be disclosed and also specify that the use of intercepted message or class of message shall be subject to the provisions of sub-section (2) of Section 5 of the said Act and the copies of the intercepted message or class of messages shall be destroyed when no longer required.

(5) The directions for interception shall remain in force, unless revoked earlier, for a period not exceeding ninety days from the date of issue and may be renewed but same shall not remain in force beyond a total period of one hundred and eighty days

(6) The officer issuing the directions for interception shall also make a request in writing to the Telegraph Authority who shall extend the facilities and cooperation for interception mentioned in the directions.

(7) The officer authorised to intercept any message or class of messages shall maintain proper records mentioning therein, the intercepted message or class of messages, the particulars of persons whose message has been intercepted, the name and other particulars of the officer or the authority to whom the intercepted message or class of messages has been disclosed, the number of copies of the intercepted message or class of messages has been disclosed, the number of copies of the interceptedmessageor class of messages made and the modes or the method by which such copies are made, the date of destruction ofthe copies and the duration which the directions remain in force.

(8) The Central Government and the State Government, as the case may be, shall constitute a Review Committee The Review Committee to be constituted by the Central Government shall consist of the following namely:

| | | |
|---|---|---|
| (a) | Cabinet Secretary | .. Chairman |
| (b) | Secretary to the Government of India Incharge, Legal Affairs | .. Member |
| (c) | Secretary to the Government of India, Ministry of Telecommunications | .. Member |

The Review Committee to be constituted by a State Government shall consist of the following namely:-

| | | |
|---|---|---|
| (a) | Chief Secretary | .. Chairman |
| (b) | Secretary Law/Legal Remembrancer | Member |
| (c) | Secretary to the State Government (other than the Home Secretary) | . Member |

(9) The Review Committee within a period of sixty days from the issue of the

directions shall suo moto make necessary enquires and investigations and record its findings whether the directions issued under sub-rule (1) are in accordance with the provisions of sub-section (2) of Section 5 of the Act. When the Review Committee is of the opinion that the directions are not in accordance with the provisions referred to above, it may set aside the directions and order for destruction of the copies of the intercepted message or class of messages.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. 297 dated 13th May, 1998

## MINISTRY OF LAW & JUSTICE

**G.S.R. 395 (E) dated May 13, 1998.** In exercise of the powers conferred by Section 295 of the **Income Tax Act, 1961** (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income Tax Rules, 1962, namely:-

**1.** (1) These rules may be called the **Income Tax (Seventh Amendment) Rules, 1998.**

(2) They shall be deemed to have come into force on the 1st day of August, 1997.

**2.** In the Income Tax Rules, 1962, in Rule 2-BB, in sub-rule (2), in the Table, after Serial Number 9, the following serial number and entries relating thereto shall be inserted, namely:-

| L. No. | Name of allowance | Place at which allowance is exempt | Extent to which allowance is exempt |
|---|---|---|---|
|  | 2 | 3 | 4 |
| “10. | Transport allowance granted to an employee to meet his expenditure for the purpose of Commuting between the place of his residance and the place of his duty. | Whole of India | Rs. 800 per month" |

Explanatory Notes.- The Central Government have, on the Recommendations of e Fifth Pay Commission, given to officers and employees of the Central Government, ith effect from the 1st day of August, 1997, a transport allowance of an amount not ceeding Rs. 800 per month, in accordance with their entitlement. The officers of the ık of Joint Secretary and above in the Central Government are entitled for official hicles for the purpose of their journeys from home to office and back in lieu of the ansport allowance which is not treated as a perquisite and is not taxed under the Income Tax ct, 1961. But, the transport allowance given to,-

(a) the officers of the rank of Joint Secretary and above who opt for transport lowance in lieu of the said facility of availing of official vehicle; and

(b) all other officer and employees, including Group "C" and "D" officials for the me purpose is liable to Income Tax.

2. To remove the above anomaly and treat all the persons equally in the matter of xation of transport allowance, the Central Board of Direct Taxes has decided to exempt th retrospective effect, that is, with effect from the 1st day of August, 1997, the transport owance equal to an amount not eceeding Rs. 800 per month drawn by any officer or ıployee working under the Central Government or State Governments or any tablishment other than Central Government or State Government, under the Income Tax ct. 1961

3. It is, therfore, proposed to amend Rule 2-BB of the Income Tax Rules, 1962 with effect from the 1st day of August, 1997 to give effect to the said proposal.

4. It is certified that the retrospective effect to the proposed amendment to the said Rule 2-BB shall not prejudicially affect the interest of assesses.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. 777 dated 2nd December, 1998

## MINISTRY OF INDUSTRY

**S.O. (E) New Delhi, the 2nd December, 1998.**- Whereas a draft of certain rules to amend the Patents Rules, 1972, was published as required under section 159 of the Patents Act, 1970 (39 of 1970), vide notification of the Government of India in the Ministry of Industry, (Department of Industrial Development) Number S.O. 909 (E), dated the 15 October, 1998 in the Gazette of India, Part-II, Section 3, Sub-section (ii) Extraordinary dated the 15th October, 1998 inviting objections and suggestions from all persons likely to be affected thereby before the expiry the period of thirty days from the date on which the copies of the Gazette of India in which the notification was published were made available to public;

And whereas copies of the said Gazette of India were made available to the public on the 20 day of October, 1998;

And whereas objections or suggestions received from the public on the said draft rules within the said period of thirty days have been considered by the Central Government;

Now, therefore in exercise of the powers conferred by section 159 of the Patents Act, 1970 (39 of 1970), the Central Government hereby makes the following rules, namely:-

1. (1) These rules may be called **the Patents (Amendment) Rules, 1998.**

(2) They shall come into force with effect from the 7 day of December, 1998.

2. In the Patents Rules, 1972 (hereinafter referred to as the principal rules), after Chapter II, the following Chapter shall be inserted, namely:-

### "CHAPTER IIA

### International applications under Patent Cooperation Treaty

**20A. Definitions.**- In this Chapter, unless the context otherwise requires,-

(a) "Article" means an article of the Treaty;

(b) "Treaty" or "PCT" means the Patent Cooperation Treaty done at Washington on the 19th June, 1970 as amended and modified from time to time in terms of Articles 47 and 61 of the Treaty;

(c) all other words and expressions used herein and not defined but defined in the PCT shall have the same meaning as assigned to them in that Treaty.

**20B. Appropriate office in relation to international applications.**- The Head Office of the Patent Office (hereinafter referred to as Patent Office) shall functions as receiving office, designated office and elected office for the purposes of international applications filed under the Treatry.

(2) An international application shall be-

(a) filed in and processed by the Patent Office as a receiving office.

(b) processed by the Patent Office as a designated office and as elected office,

in accordance with the provisions of this Chapter, the Treaty and the Regulations established under the PCT.

**20C. International applications filed with Patent Office as receiving office.**- An international application shall be filed with the Patent Office in triplicate, either in English or in Hindi language.

(2) The fees payable in respect of an international application filed with the Patent Office shall be, in addition to the fees as specified in the Regulations under the Treaty, the

fees as specified in the First Schedule.

(3) Where an international application filed with the Patent Office has not been filed in triplicate and the applicant desires that the Patent Office should prepare the additional copies required, the fee for making such copies shall be paid by the applicant

(4) On receipt of a request from the applicant and on payment of the prescribed fee by him, the Patent Office shall prepare a certified copy of the priority document and transmit the same to the International Bureau for the purpose of an international application filed with the Patent Office with an intimation to the applicant.

**20D. International applications designating or designating and electing India.**- (1) An international application designating India shall be treated as an application for patent under the Act.

(2) For the purpose of an international application designating India, the title, description, drawings and claims filed in the international application shall be taken as the complete specification for the purpose of the Act.

(3) The filing date of an application for patent and its complete specification processed by the Patent Office as designated shall be the international filing date accorded under the Treaty.

(4) The Patent Office shall not commence processing of an international application designating India before the expiration of the time limit prescribed under sub-rule (6) except when the applicant complies with the requirements of that sub-rule and files at the Patent Office an express request for early commencement of such processing.

(5) An applicant in respect of an international application designating India shall, before the time limit prescribed in sub-rule (6).-

(a) pay the prescribed national fee and other fees to the Patent Office in the manner prescribed under these rules and under the Regulations made under the Treaty,

(b) file with the Patent Office a translation of the application in English duly verified by the applicant stating the correctness and completeness of the contents thereof, if the international application was either not filed or has not been published in English

(6) The Time limit referred to in sub-rule (5), shall be-

(a) where the applicant has not, before the expiration of nineteen months from the priority date referred to in Article 2(xi), elected India for the purpose of the use of the result of international preliminary examination, twenty-one months from the said priority date; and

(b) where the applicant has, before the expiration of nineteen months from the priority date referred to in Article 2(xi), elected India for the purpose of the use of the result of international preliminary examination, thirty-one months from the priority date

(7) The translation of the international application referred to in sub-rule (5) shall include a translation in English of,-

(i) the description,

(ii) the claims as filed;

(iii) any text matter of the drawings,

(iv) the abstract; and

(v) in the case referred to in clause (a) of sub-rule (6) and if the claims have been amended under Article 19, then the amended claims together with any statement filed under the said Article,

(vi) in the case referred to in clause (b ) of sub-rule (6) and any amendments to the description the claims and text matter of the drawings that are annexed to the international preliminary examination report

(8) If the applicant fails to file a translation of the amended claims and annexures referred to in sub-rule (7), even after invitation from the Patent Office to do so within a

time limit as may be fixed by that Office having regard to the time left for meeting the requirements, the amended claims and annexures shall be disregarded in the course of further processing the application by the Patent Office.

(9) The application in respect of an international application designating India shall when complying with sub-rule (5) preferably use forms set out in the Second Schedule before the Patent Office as designated office.

**20E. Filing of priority documents.-** (1) Where the applicant in respect of an international application designating India has not complied with the requirements of paragraph (a) or paragraph (b) of Rule 17.1 of the Regulations under the Treaty, the applicant shall file with the Patent Office the priority document referred to in that Rule before the expiration of the time limit referred to in sub-rule (6) of rule 20D

(2) Where priority document referred to in sub-rule (1) is not in the English language, a duly verified English translation therefore shall be filed within the time limit specified in sub-rule (6) of rule 20(D).

(3) Where the applicant does not comply with the requirements of sub-rule(1), or sub-rule (2) the Patent Office shall invite the applicant to file the priority document or the translation thereof, as the case may be within three months from the date of the invitation, and if the applicant fails to do so, the claim of the applicant for the priority shall be disregarded for the purposes of the Act.

**20F. Effect of non-compliance with certain requirements.-** An international application designating India shall be deemed to be withdrawn if the applicant does not comply with the requirements of rule 20D.

**20-G The requirements under this Chapter to be supplemental to the Regulations, etc., under the Treaty.-** (1) The provisions of this chapter shall be supplemental to the PCT and the Regulations and the Administrative instructions made thereunder.

(2) In case of a conflict between any provisions of these rules and the provisions of Treaty and the Regulations and the Administrative Instructions made thereunder, the provisions of the Treaty and the Regulatios and Administrative Instructions made thereunder shall apply in relation to international applications."

3 In the First Schedule to the principal rules, for entry number 72 and the corresponding entries against it, the following entry numbers and corresponding entries shall be substituted, namely.-

| Number of Entry<br>1 | On what payable<br>2 | No. of Form<br>3 | Amount of fee Rupees/Paise<br>4 |
|---|---|---|---|
| "72 | For supply of xerox copy of the documents per page | | 10.00 |
| 73 | Transmittal fee for international application | | 5000.00 |
| 74 | For preparation of certified copy of priority document and for transmission of the same to Interational Bureau | | 2000.00 |
| 75 | National fee in respect of international application | | 300.00 in case of no priority or one priority and a multiple of Rs. 300.00 in case |

of every multiple priority".

---

Published in the Gazette of India, Extraordinary, Part II , Section 3(ii) No. 793 dated 8th December, 1998.

### MINISTRY OF FINANCE

**S.O. 1048 (E) New Delhi, the 8th December, 1998.-** In exercise of the powers conferred by sub-section (1) of Section 97 of the Finance (No.2) Act, 1998, the Central Government hereby makes the following order, namely:-

1. (1) This order may be called **the Kar Vivad Samadhan Scheme (Removal of Difficulties) Order, 1998.**

(2) It shall be deemed to have come into force on the 1st day of September, 1998

2. Where a declaration to the designated authority has been made in respect of tax arrear in relation to indirect tax enactment for the amount of duties (including drawback of duty, credit of duty or any amount representing duty), cesses, interest, fine or penalty which constitutes the subject matter of a demand notice or a show cause notice issued on or before the 31st day of March, 1998 but remaining unpaid, and pending determination on the date of making a declaration and, where in repect of the same matter stated in the said declaration, a show cause notice has also been issued to any other person and is pending adjudication on the date of making the declaration, then, no civil proceeding for imposition of fine or penalty shall be proceeded with against such other person and in such cases the settlement in favour of the declarant under sub-section (1) of section 90 shall be deemed to be full and final in respect of such other person also on whom a show cause notice was issued on the same matter covered under the declaration.

### EXPLANATORY MEMORANDUM TO THE KAR VIVAD SAMADHAN SCHEME (REMOVAL OF DIFFICULTIES) ORDER, 1998 UNDER SECTION 97 OF THE FINANCE (NO. 2) ACT 1998

Under the Kar Vivad Samadhan Scheme 1998, announced as a part of the Union Budget 1998, attention of the Govt. has been drawn to the difficulties being encountered in settlement of certain categories of cases of pending show casuse notices involving also certain co-noticees against whom penal action is proposed in the same case for the alleged involvement for the irregularities committed by the principal noticee.

Having due regard to the aims and objects of the Scheme, the Govt, have decided to issue an order for removal of difficulties in terms of the provisions of Section 97(1) of the Finance (No. 2) Act, 1998. It has been inter alia, clarified that no civil proceedings for imposition of fine or penalty shall be proceeded with against the co-noticees and in such cases the settlement in favour of the declarant under the Scheme shall be deemed to be full and final in respect of other persons also on whom show cause notices were issued on the same cause notices were issued on the same matter.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. 702 dated 28th October, 1998

### SECURITIES AND EXCHANGE BOARD OF INDIA

**S.O. 930 (E) Mumbai, the 28th October, 1998.-** In exercise of the powers conferred by sub-section (1) of Section 30 of the Securities and Exchange Board of India Act, 1992 (15 of 1992), the Board hereby makes the following regulations to amend the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 1997:

1. (1) These regulations may be called **the Securities and Exchange Board of**

**India (Substantial Acquisition of Shares and Takeovers ) Amendment Regulations, 1998.**

(ii) They shall come into force on the date of their publication in the Official Gazette.

II. (1) In regulation 3-

(a) in sub-regulation (3), for the figure "2%" appearing after the word "exceeding" and before the words "of the" the figure "5% shall be substituted

(b) in sub-regulation (4), for the figure "10%" appearing after the words "person to exercise" and before the words "or more", the figure "15%" shall be substituted.

(b) in sub-regulation (4), for the figure "10%" appearing after the words "person to exercise" and before the words "or more", the figure "15%" shall be substituted.

(2) In regulation 8, in sub-regulation (1), for the word "ten" appearing after words "more than" and before the word "percent", the word "fifteen" shall be substituted.

(3) In regulation 10-

(a) in the heading, for the figure "10%", the figure "15%" shall be substituted.

(b) for the word "ten", apearing after the words "to exercise" and before the words "per cent or more" the word "fifteen" shall be substituted.

(4) In regulation 11-

(a) in sub-regulation (1),

(i) for the words and figures "not less than 10% but not more than 51%" the words and figures: "15% or more but less than 75%," shall be substituted.

(ii) for the figure "2%" appearing after the words "exercise more than" and before the words "of the voting rights" the figure "5%" shall be substituted.

(b) for sub-regulation (2), the following sub-regulation shall be substituted, namely,

"(2) No acquirer who, together with persons acting in concert with him has acquired, in accordance with the provisions of law, 75% of the shares or voting rights in a company, shall acquire, either by himself or through persons acting in concert with him any additional shares or voting rights, unless such acquirer makes a public announcement to acquire shres in accordance with the regulations."

(5) In regulation 20, after sub-regulation (4), the following proviso shall be inserted: namely-

"Provided that no such acquisition shall be made by the acquirer during the last seven working days prior to the closure of the offer."

(6) In regulation 22-

(a) in sub-regulation (16), for the figure "10%" appearing after the word "beyond", the figure "15%" shall be substituted.

(b) in sub-regulation (17), for the words "after the date of public announcement" appearing after the words "any shares" and before the words "he, shall disclose", the words "in terms of sub-regulation (4) of regulation 20" shall be substituted.

---

Published in the Gazette of India Extraordinary, Part II; Section 3(i). No. 439 dated 11th November, 1998

## MINISTRY OF FINANCE.

**G.S.R. 670(E) New Delhi, the 11th November, 1998.-** In exercise of the powers conferred by sub-section (1) of Section 114 of the Insurance Act, 1938 (4 of 1938) the Central Government hereby frames the following Rules, namely:-

**1. Short title.-** These Rules may be called **the Redressal of Public Grievances Rules, 1998.**

**2. Application.-** These Rules shall apply to all the insurance companies operating in general insurance business and in life insurance business.

Provided that the Central Government may exempt an insurance company from the provisions of these Rules, if it is satisfied that an insurance company has already a grievance redressal machinery which fulfills the requirements of these Rules.

3. The objects of these Rules are to resolve all complaints relating to settlement of claim on the part of insurance companies in cost effective, efficient and impartial manner

**4. Definition.**- In these rules unless the context otherwise requires:-

(a) "Act" means Insurance Act, 1938;

(b) "committee" means an advisory committee referred to in Rules 19;

(c) "financial year" means period of twelve months commencing from the 1st day of April of any year and ending on 31st day of march of the succeeding year;

(d) "General Insurance Corporation of India" means a government company formed under sub-section (1) of section 9 of the General Insurance Business (Nationalisation) Act, 1972 and shall include a subsidiary company of such company;

(e) "governing body" means governing body of the Insurance Council constituted under sub-rule (1) of rule 5;

(f) "Insurance Council" means the Life Insurance Council and the General Insurance Council referred to in section 64C of the Act;

(g) "Insurance Regulatory Authority" means a body established by Government of India vide Resolution No. 17(2)/94 Ins. V dated 23-01-1996 to monitor the orderly growth of insurance industry;

(h) "Insurance Company" means the Life Insurance Corporation of India, the General Insurance Corporation of India and any other company which has been given a licence to carry on business of life insurance or of the general insurance, as the case may be;

(i) "insured person" means an individual by whom or on whose behalf an insurance policy has been taken on personal lines;

(j) "Life Insurance Corporation of India" means the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956;

(k) "Personal lines" means an insurance policy taken or given in an individual capacity;

**5. Governing body of Insurance Council.**- (1) There shall be a Governing Body of the Insurance Council which shall consist of one representative from each of the insurance companies.

(2) The representatives of an insurance company shall ordinarily be Chairman or Managing Director or any one of the Directors of such company.

Provided that the Chairman of the Life Insurance Corporation of India shall act as the first Chairman of the governing body.

**6. Ombudsman.**- (1) The governing body shall appoint one or more persons as obmudsman for the purpose of these rules.

(2) The Obmudsman selected may be drawn from a wider circle including those who have experience or have been exposed to the industry, civil service, administrative service, etc in addition to those drawn from judicial service.

(3) An Ombudsman shall be appointed by the Governing Body from a panel prepared by the Committee consisting of-

(a) Chairman of Insurance Regulatory Authority -Chairman

(b) Two representatives of Insurance Council including one each from the Life Insurance Business and from General Insurance Business respectively. -Member

(c) One representative of the Central Government -Member

**7. Term of Office.-** An Ombudsman shall be appointed for a term of three years and shall be eligible for re-appointment

Provided that no person shall hold office as such Ombudsman after he has attained the age of 65 years.

**8. Removal from Office.-** (1) An Ombudsman may be removed from service for gross misconduct committed by him during his term of office

(2) The Governing Body may appoint the such person as it thinks fit to conduct enquiry in relation to misconduct of the Ombudsman.

(3) All enquiries on misconduct will be sent to Insurance Regulatory Authority which may take a decision as to the proposed action to be taken against the Ombudsman

(4) On recommedations of the Insurance Regulatory Authority if the Governing Body is of opinion that the Ombudsman is guilty of misconduct, it may terminate his services

**9. Remuneration etc. of Ombudsman.-** (1) There shall be paid to Ombudsman a salary which is equal to the salary of the Judge of a High Court.

(2) The other allowances and perquisites of the Ombudsman shall be such as may be specified by the Central Government.

**10. Territorial Jurisdiction of Ombudsman.-** (1) The office of the Ombudsman shall be located at such place as may specified by the Insurance Council from time to time

(2) The Governing Body shall specify the territorial jurisdiction of each Ombudsman

(3) The Ombudsman may hold sitting at various places within his area of jurisdiction in order to expedite disposal of complaints.

**11. Staff.-** (1) The Ombudsman shall have such secretarial staff as may be provided to him by the Insurance Council after having consultation with the Ombudsman.

(2) The Ombudsman may engage the services of professional expert with a view to assist him in discharging his functions.

(3) The salary, allowances and perquisites payable to Ombudsman, the salary, allowances and other benefits payable to the staff of the secretariat and all expenses incurred for the purposes of these rules shall be borne by the Insurance council.

(4) The Ombudsman shall prepare the budget indicating the requirement of funds before the beginning of every financial year.

(5) The budget of the office of Ombudsman will be sent to the Governing Body

(6) The Governing Body will finalise the budget in consultation with the Ombudsman and shall allocate the funds to the office of Ombudsman

(7) The total expenses on Ombudsman and his staff shall be incurred by the insurance companies who are members of the insurance council in such proportion as may be decided by the Governing Body from time to time;

Provided that till a decision is taken by the Governing Body, the entire expenditure shall be shared equally between the insurance companies in the life insurance business and general insurance business in equal proportion.

(8) The share of expenditure which is to be incurred by each insurance company shall be in the ratio of premium income for the previous year of such company.

**Explanation:-** For the purpose of this sub-rule "premium income" means the gross direct premium income of the insurer without taking into account from time to time income on reinsurance accepted by the insurance company.

**12. Power of Ombudsman.-** (1) The Ombudsman may receive and consider -

(a) Complaints under rule 13;

(b) any partial or total repudiation of claims by an insurer;

(c) any dispute in regard to premium paid or payable in terms of the policy;

UNIVERSITY OF CALCUTTA
TO BE REMOVED
DEPARTMENT OF LAW

(d) any dispute on the legal construction of the policies in so far as such disputes relate to claims,

(e) delay in settlement of claims;

(f) non-issue of any insurance document to customers after receipt of premium.

(2) The Ombudsman shall act as counsellor and mediator in matters which are within his terms of reference and, if requested to do so in writing by mutual agreement by the the insured person and insurance company.

(3) The Ombudsman's decision whether the compalint is fit and proper for being considered by it or not shall be final.

**13. Manner in which complaint is to be made:-** (1) Any person who has a grievance against an insurer, may himself or through his legal heirs make a complaint is writing to the Ombudsman within whose jurisdiction the branch or office of the insurer complaint against is located.

(2) The complaint shall be in writing duly signed by the complainant or through his legal heirs and shall state clearly the name and address of the complainant, the name of the branch or office of the insurer against which the complaint is made, the fact giving rise to complaint supported by documents, if any, relied on by the complainant, the nature and extent of the loss caused to the complainant and the relief sought from the Ombudsman.

(3) No complaint to the Ombudsman shall lie unless:-

(a) the complainants had before making a complaint to the Ombudsman made a written representation to the insurer named in the complaint and either insurer had rejected the complaint or the complainant had not received any reply within a period of one month after the insurer concerned received his representation or the complainant is not satisfied with the reply given to him by the insurer;

(b) the complaint is made not later than one year after the insurer had rejected the representation or sent his final reply on the representation of the complainant; and

(c) the complaint is not on the same subject matter, for which any proceedings before any court, or Consumer Forum, or arbitrator is pending or were so earlier.

**14. Ombudsman to act fairly and equitably:** (1) The Ombudsman may, if he deems fit; adopt a procedure other than mentioned in sub-rule (1) and (2) of Rule 13 for dealing with a claim:

Provided that the Ombudsman may ask the parties for necessary papers in support of their respective claims and where he considers necessary, he, may collect factual information available with the insurance company.

(2) The Ombudsman shall dispose of a complaint fairly and equitably.

**15. Recommendations made by the Ombudsman :** (1) When a complaint is settled, through mediation of the Ombudsman, undertaken by him in pursuance of request made in writing by complainant and insurer through mutual agreement, the Ombudsman, shall make a recommendation which he thinks fair in the circumstances of the case. The copies of the recommendation shall be sent to the complainant and the insurance company concerned Such recommendation shall be made not later than one month from the date of the receipt of the complaint.

(2) If a complainant accepts the recommendation of the Ombudsman; he will sent a communication in writing within 15 days of the date of receipt of the recommendation He will confirm his acceptance to Ombudsman and state clearly that the settlement reached in acceptable to him, in totally, in terms of recommendations made by the Ombudsman in full and final settlement of complaint.

(3) The Ombudsman shall sent to the insurance company a copy of the recommendation along with the acceptance letter received from the complainant. The insurer shall thereupon comply with the terms of the recommendations immediately not

Department of Law Library
Acc. No. 15893
Date............
C. U.

later than 15 days of the receipt of such recommendation and the insurer shall inform the Ombudsman of its compliance.

**16. Award :** (1) Where the complaint is not settled by agreement under Rule 15, the Ombudsman shall pass an award which he thinks fair in the facts and circumstances of a claim.

(2) An award shall be in writing and shall state the amount awarded to the complainant :

Provided that Ombudsman shall not award any compensation in excess of which is necessary to cover the loss suffered by the complainant as a direct consequence of the insured peril, or for an amount not exceeding rupees twenty lakhs (including ex-gratia and other expenses), whichever is lower.

(3) The Ombudsman shall pass an award within a period of three months from the receipt of the complaint.

(4) A copy of the award shall be sent to the complainant and the insurer named in the complaint.

(5) The complainant shall furnish to the insurer within a period of one month from the date of receipt of the award, a letter of acceptance that the award is in full and final settlement of his claim.

(6) The insurer shall comply with the award within 15 days of the receipt of the acceptance letter under sub-rule (5) and it shall intimate the compliance to the Ombudsman.

**17. Consequences of non-acceptance of award :** If the complainant does not intimate the acceptance under sub-rule (5) of rule 16, the award may not be implemented by the insurance company.

**18. Power to make Ex-gratia payment :** If the Ombudsman deems fit, he may award an Ex-gratia payment.

**MISCELLANEOUS PROVISIONS:**

**19. Advisory Committee.-** An Advisory Comittee consisting of not exceeding five eminent persons shall be notified by the Government to assist the Insurance Regulatory Authority to review the performance of the Ombudsman from time to time. The Insurance Regulatory Authority shall decide the time, venue and quorum of such meeting. The authority, after discussing the matter with the Governing Body, may recommend to Government appropriate proposals for effecting improvements in the functioning of Ombudsman. In the light of recommendations made by the Insurance regulatory Authority, the Government may carry out such amendments to these rules as they may deem fit

**20.** The Ombudsman shall furnish a report every year containing a general review of the activities of the office of the Ombudsman during preceding financial year to the Central Government and such other information as may be considered necessary by it. In the Annual Report, the Ombudsman will make an annual review of the quality of services rendered by the insurer and make recommendations to improve these services.

**21. Recommendation of the Insurance Council :** The Insurance Council may suggest to the Ombudsman such recommendations as it deems fit and which in its opinion will enhence the utility of the annual report an also so that the objectives of the rules are clearly analysed in terms of the activities in the year under review. Suggestion for long terms improvement of insurance sector will be incorporated by the Ombudsman in his report.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (i), No. 438 dated 11th November, 1998

**MINISTRY OF SCIENCE AND TECHNOLOGY**

**G.S.R. 668(E) New Delhi, the 10th November, 1998.-** In exercise of the power conferred by sub-section (2) of section 22 of the Technology Development Board Act, 1995 (44of 1995), read with clause (a) of section 6, the Technology Development Board hereby makes the following regulations, namely:-

**1. Short title and commencement** : (1) These regulations may be called **the Technology Development Board (equity capital) Regulations, 1998.**

**2. Definitions** : In these regulations, unless the context otherwise requires -

(a) "Act" means the Technology Development Board Act, 1995 (44 of 1995);

(b) "Board" means the Technology Development Board constituted under sub-section (1) of section 3 of the Act;

(c) "Board of directors", in relation to a company, means the Board of directors of the company;

(d) "Company" means a company as defined in section 3 of the Companies Act 1956 (1 of 1956);

(e) "Director" includes any person occupying the position of director, by whatever name called;

(f) "Paid-up capital" or "capital, paid-up" includes capital credited as paid-up;

(g) "Share" means share in the share capital of a company, and includes stock except where a distinction between stock and shares is expressed or implied;

(h) All other words and expressions used in these regulations, but defined in the Act or the Research and Development Cess Act, 1986 (32 of 1986) shall have the meanings respectively assigned to them in those Acts.

**3. Equity participation** : (1) The Board may provide financial assistance by way of equity capital to a n industrial concern, being a company, on its commencement, start-up and/or growth stages according to the requirements as assessed by the Board and keeping in view the debt-equity ratio of the industrial concern.

(2) The Board may invest in equity shares of a company upto 25 per cent of the project cost, including margin money for working capital, provided such investment does not exceed the capital paid-up by the promoters.

(3) The Board may, after examining the application of the company and after making such enquiries as it deems necessary by order in writing, either approve the equity participation to refuse to approve the same.

**4. Pre-subscription conditions** : (1) The promoters should have subscribed and fully paid-up their portion of the share capital in the company.

(2) The promoters of the company shall pledge shares to the Board of a value equal to the equity subscription by the Board in the company.

(3) The promoters, director and shareholders of the company, shall undertake to bring in funds in the form of additional share capital/unsecured loans and/or deposits, if and when required, to cover any cost overrun of the project or any shortfall that may arise in financing the project and for working capital on terms and conditions acceptable to the Board.

(4) The promoters, directors and shareholders referred to (3) above shall undertake not to withdraw from the company any unsecured loan(s) and deposits brought by them as per (iii) above without prior written approval of the Board as long as the Board holds shares in the company.

(5) In the event of any overrun in the cost of the project or shortfall in the means of finance or in case the company incurs any cash losses, the Board shall not be liable to finance any such overruns, shortfalls, cash losses; nor shall the Board subcribe to any additional capital for this purpose. If the financial institutions providing financial or other assistance for the project, stipulate that any gurantees/undertakings be furnished by the promoters of the company, the Board shall not be liable to provide any such guarantee

including no default guarantee or undertaking.

(6) The company shall not recognise or register any transfer of shares in the company's capital made or to be made by the promoters and such other persons as may be specified by the Board. The company shall obtain and furnish to the Board suitable undertakings from such persons as may be specified by the Board for giving effect to the stipulations

**5. Issue of share certificates :** (1) The company shall issue, at par, its shares certificates to the Board, equivalent to the amount subscribed, by way of equity capital, by the Board no brokerage shall be charged by the company on such issue.

**6. Utilisation of subscription amount :** (1) The company shall earmark this subsription amount of the Board solely for the project and convenants that the capital goods and services acquired from the subscription amount shall be used exclusively for implementing the project.

**7. Nominee directors :** (1) The Board shall have the right to nominate, from time to time, a person or persons to be a director or directors, on the Board of directors of the company, such director(s) is (are) hereinafter referred to as 'nominee director(s)'

(2) The 'nominee director(s)' shall not be required to hold qualification shares and shall not be liable to retire by rotation

(3) The 'nominee director(s)' shall be entitled to all the rights and privileges of other director(s) including the sitting fees and expenses as payable to other director(s) but if any other fees, commission, monies or remuneration in any form is payable to the directos(s), the fees, commission, monies or remuneration in relation to such nominee director(s) shall accrue to the Board and the same shall accordingly be paid by the company directly to the Board. Any expenditure incurred by the Board or the nominee director(s) is connection with his appointment or directorship be borne by the company

(4) If, at any time, the cominee director(s) is (are) not attend a meeting of the Board of Directors or any of its committees of which he is a member, the Board may [illegible] observer to attend the meeting. The expenses incurred by the observer in this connection shall be borne by the company.

**8. Distinvestment by the Board :** (1) The company shall get its equity shares listed with the Stock Exchange(s) Over the Counter Exchange of India (OTCEL)

(2) The Board may, in its discretion, disinvest its shareholdings in the company after three years of completion of the project by the company or after five years from the date of subscription.

(3) The Board shall dispose of its shares at the market value if the shares are listed

(4) If the shares are not listed, the price, at which the shares may be disposed of by the Board, shall normaly be arrived at by taking the minimum yield of 10 per cent per annum or on the basis of the net asset value of the share, as may be considered prudent by the Board

(5) The first option to buy back the Board's shares shall be given to the promoters of the company

**9. Contractual formality:** (1) In every case of equity participation by the Board, the company concerned shall be required to enter into a formal agreement with the Board stipulating the various terms and conditions, including the returns to be submitted under section 15(1) of the Act

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 438 dated 11th November, 1998.

## MINISTRY OF SCIENCE & TECHNOLOGY.

**G.S.R. 669(E) New Delhi , the 10th November, 1998.-** In exercise of the powers conferred by sub-section (2) of section 22 of the Technology Development Board Act, 1995 (44 of 1995) read with sub-section (1) of section 15, the Technology Development Board hereby makes the following regulations, namely:-

1. These regulations may be called **the Technology Development Board (submission of returns) Regulations, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. **Definitions.-** In these regulations, unless the context otherwise requires-

(a) "Act" means the Technology Development Board Act, 1995 (44 of 1995);

(b) "agreement" means a contract duly executed between the Board and an industrial conceren for providing financial assistance by the Board;

(c) "Board" means the Technology Development Board constituted under sub-section (1) of section 3 of the Act;

(d) "Industrial concern" has the meaning assigned to it in clause (c) of section 2 of the Industrial Development Bank of India Act, 1964, and includes any other person in whose favour a foreign collaboration involving the import of technology is approved or automatically approved in accordance with the Industrial Policy of the Government of India in force from time to time;

(e) "Secretary" means the Secretary of the Board.

3. **Submission of returns :**

(1) An industrial concern receiving financial assistance from the Board shall furnish returns to the Board as specified in the Schedule.

(2) The industrial concern shall furnish the returns in the prescribed proforma to the Board for every six months from the date of first disbursement of assistance. Such a returns shall be sent to Board within a period of 45 days.

## SCHEDULE

Returns for submission by a n Industrial Concern receiving financial assistance from the Technology Development Board

(A) Project details
- (a) Name of the industrial concern and address :
- (b) Project title :

(B) Project cost
- (a) Projected in the agreement :
- (b) Assistance from the Board :
  (sanction reference and amount)
- (c) Financing by others (specif y) :

(C) Actual receipts
- (a) Board's funds (amount/date) :
  1st Instalment, :
  2nd Instalment, etc
- (b) Other sources (amount/date) :

(D) Physical Progress
- (a) Please indicate the progress of work in terms of t he provisions of the agreement (including milestones, bar-charts, etc.) :
- (b) factors impacting (speedy/slower) progress :

(E) Utilisation of funds (Rs. in lakhs)
(Itemwise as per the agreement)
- (a) During the period of the report :
- (b) Comulative expenditure :

(F) Contractual obligations

(F) Contractual obligations
- (a) Payments to the Board (amount/date)
  - (i) Interest :
  - (ii) Principal :
  - (iii) Royalty :
- (b) Other obligations
  (indicate with reference to the relevant
  clauses of the agreement :

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 456 dated 20th November, 1998

## MINISTRY OF HEALTH & FAMILY WELFARE

**G.S.R. 693(E) New Delhi, the 20th November, 1998.-** Whereas certain draft rules further to amend the Prevention of Food Adulteration Rules, 1955 were published as required by sub-section (1) of Section 23 of the Prevention of Food Adulteration Act, 1954 (37 of 1954) in the notification o f Government of India in the Ministry of Health and Family Welfare (Department of Health), G.S R. 548(E), dated the 17th September, 1997 in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 17th September, 1997 inviting objections and suggestions from the persons likely to be affected thereby before the expiry of period of sixty days from the date on which copies of the Gazette of India in which the said notification was published were made available to the public,

And whereas the copies of the said Gazette of India were made available to the public on 26th September, 1997;

And whereas the objections and suggestions received from the public on the said draft rules have been considered by the Central Government;

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 23 of the said Act, the Central Government after consultantion with the Central Committee for Food Standards, hereby makes the following rules further to amend the Prevention of Food Adulteration Rules, 1955, namely:-

1. (1) These rules may be called **the Prevention of Food Adulteration (11th Amendment) Rules, 1998.**

(2) They shall come into force on 20th day of May, 1999.

2. In the Prevention of Food Adulteration Rules, 1995 (hereinafter referred to as said rules), in rule 4 in sub-rule (6) for the letters and figures "Rs. 200" whereever they occur, the letters and figures "Rs. 1000" shall be substituted.

3. In Appendix 'A' to the said rules, in FORMI and FORM I-A, for the letters and figures "Rs. 200" wherever they occur, the letter and figures "Rs. 1000" shall be substituted.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i) No. 465 dated 30th November, 1998

## MINISTRY OF FOOD AND CONSUMER AFFAIRS

**G.S.R. 710 (E) New Delhi, the 30th November, 1998.-** In exercise of the power conferred by section 3 of the Essential Commodities Act, 1955 (10 of 1955), the Central Government hereby makes the following order to amend the Edible Oils Packaging (Regulation) Order, 1998, namely:-

1. (1) This Order may be called **the Edible Oils Packaging (Regulation) (First Amendment) Order, 1998.**

(2) It shall come into force on the date of its publication in the official Gazette.

2. In the Schedule I to the Edible Oils Packaging (Regulation) Order, 1998, for para

1, the following para shall be substituted, namely:-

"1. Every container in which edible oil is packed shall bear the following particulars in English or Hindi in Devnagri script :

(a) the name, trade name (if any);
(b) name and address of the packer;
(c) the name/description of the contents;
(d) the net mass/volume of the contents;
(e) the batch No., month and year of manufacture, and
(f) regitration No.

Provided that nothing contained in this para, shall prevent the use of any other language in addition to the language required under this para".

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 474 dated 7th December, 1998

## MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS

**G.S.R. 719 (E) New Delhi, the 7th December, 1998.**- In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby declare the following rules further to amend the All India Services Death-cum-Retirement Benefits) Rules, 1958, namely:-

1.-(1) These rules may be called **the All India Services (Death-cum-Retirement Benefits) Third Amendment Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 16 of the All-India Services (Death-cum-Retirement Benefits) Rules, 1958, for third proviso to sub-rule (1) the following shall be substituted namely :-

"Provided also that a member of the Service who has attained the age of fifty-eight years on or before the first day of May, 1998 and is on extension in service, shall retire from the service on the expiry of his extended period of service or on the expiry of any further extension granted by the Central Government in public interest, and that no such extension in service shall be granted beyond the age of sixty years."

---

Published in the Gezette of India, Extraordinary, Part II, Section 3(ii), No 692 dated October, 22, 1998.

## MINISTRY OF FINANCE

**S.O. 919(E) New Delhi, the 22nd October, 1998.**- In exercise of the powers conferred by section 31 of the Expenditure-tax Act, 1987 (35 of 1987), the Central Board of Direct Taxes hereby makes the following rules further to amend the Expenditure-tax Rules, 1987, namely,-

1. (1) These rules may be called **the Expenditure-tax (2nd Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Appendix to the Expenditure-tax Rules, 1987,- (a) in the Form 5, under the Notes occuring at the end, for note 2, the following note shall be substituted, namely,-

"2. This memorandum of appeal, statement of facts and the grounds of appeal must be in duplicate and shall be accompanied by a copy of the order appealed against and the notice of demand in original, if any, and fee of two hndred and fifty rupees, in case of an appeal by the assessee. It is suggested that the fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the Assessing Officer and a copy of challan sent to

Commissioner of Income-tax (Appeals).".

(b) in Form 6, under the notes occuring at the end, in item 2, for the letters and figures "Rs. 200", the letters and figure "Rs. 1,000" shall be substituted.

---

Published in the Gazette of India Extraordinary, Part II, Section 3(i), No. 695 dated October, 1998.

## MINISTRY OF FINANCE

**S.O. 918(E) New Delhi, the 22nd October, 1998.**- In exerciseof the powers conferred by section 46 of the Wealth-tax Act, 1957 (27 of 1957), the Central Board of Direct Taxes hereby makes the following rules further to amend the Wealth-tax Rules, 1957, namely:-

1. (1) These rules may be called the **Wealth-tax (1st Amendment) Rules, 1998;**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Wealth tax Rules, 1957, in rule 5,-

(a) In the heading, the words and brackets "Deputy Commissioner (Appeals) and" shall be omitted;

(b) for sub-rule (1), the follwing sub-rule shall be substituted, namely:-

"(1) An appeal under section 23A to the Comissioner (Appeals) shall be in Form E and shall be verified in the manner provided therein."

(c) in the Form E,-

(i) in the opening portion,-

(A) the words and brackets "Deputy Commissioner (Appeals) and" shall be omitted

(B) for the word and figures "section 23" the word, figures and letter "section 23A shall be substituted;

(ii) the words and the brackets "Deputy Commissioner (Appeals)" at both the place where they occur shall be omitted.

(iii) the words and the brackets "Deputy Commissioner (Appeals)" at both t place where they occur shall be omitted.

(iii) under the Notes, occuring at the end after note 6, the following notes shall inserted, namely,-

"7. The memorandum of appeal filed by the assessee shall be accompanied by a of two hundred and fifty rupees.

8. The fee should be credited in a branch of the authorised bank or a branch of State Bank of India or a branch of the Reserve Bank of India after obtaining a chall from the Assessing Officer and a copy of challan sent to the Commissioner of Income- (Appeals).";

(b) in form F,-

(i) for item 6 and entries relating thereto, the following item and entries shall substituted, namely,-

"6. The Deputy Commissioner (Appeals) in respect of orders passed before the day of October, 1998/Commissioner (Appeals) passing the order under section 18 18A(1)/23(5)/23A(8).";

(ii) for item 7 and entries relating thereto, the following item and the entries be substituted, namely,-

"The Deputy Commissioner or the Deputy Director in respect of orders pas before the 1st day of October, 1998 or the Joint Commissioner or the Joint Director pas the order under section 18(3)/18A (1).";

(iii) under the Notes occurring at the end, for note 2 the following note sha substiuted, namely,-

"2. The memorandum of appeal by an assessee must be accompanied by a fe one thousand rupees.

branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan and the triplicate challan sent to the Appellate Tribunal with a memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments."

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No 690 dated 22nd October, 1998

## MINISTRY OF FINANCE

**S.O. 917(E) New Delhi, the 22nd October, 1998.**- In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following rules further to amend the Income-tax Rules, 1962, namely,-

1. (1) These rules may be called **the Income (20th Amendment) Rules, 1998;**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 45,-

(a) in the heading, the words and brackets "Deputy Commissioner (Appeals) and" shall be omitted;

(b) in sub-rule (1), the words and brackets "the Deputy Commissioner (Appeals) or as the case may be, "shall be omitted.

3. In Appendix II to the Income-tax Rules, 1962,-

(a) in Form No 35,-

(i) in the opening portion,-

(A) the words and brackets "Deputy Commissioner (Appeals) of Income-tax and" hall be omitted.

(B) the words and the brackets "Deputy Commissioner (Appeals)" shall be omitted.

(ii) the words and the brakcets "Deputy Commissioner (Appeals) or" at both the laces where they occur, shall be omitted.

(iii) under the Notes, occuring at the end, after note 7, the following notes shall be nserted, namely,-

"8. The memorandum of appeal shall be accompanied by a fee of,-

(a) where the total income of the assessee as computed by the Assessing Officer in e case to which the appeal relates is one hundred thousand rupees or less, two hundred fty rupees;

(b) where the total income of the assessee, computed as aforesaid to which the ppeal relates is more than one hundred thousand rupees but not more than two hundred ousand rupees, five hundred rupees;

(c) where the total income of the assessee, computed as aforesaid, in the case to hich the appeal relates is more than two hundred thousand rupees, one thousand rupees

9. The fee should be credited in a branch of the authorised bank or branch of the ate Bank of India or a branch of the Reserve Bank of India after obtaining a challan om the Assessing Officer and a copy of challan sent to the Commissioner of Income-tax ppeals).",

(b) in Form No. 36,-

(i) for item 6 and entries relating thereto, the following item and entries shall be bstituted, namely,-

"6. The Deputy Commissioner (Appeals) in respect of orders passed before the 1st y of October, 1998/Commissioner (Appeals) passing the order under section 154/250/ 1/271A/272A.";

(ii) for item7 and the entries relating thereto, the following item and the entries all be substituted, namely,-

shall be substituted, namely,-

"The Deputy Commissioner or the Deputy Director in respect of orders passed before the 1st day of October, 1998 or the Joint Commissioner or the Joint Director passing the order under section 154/272A/274(2):"";

(iii) under the Notes occurring at the end, for note 2, the following shall be substituted, namey,-

"2. The memorandum of appeal by an assessee under section 253(1) of the Income-tax must be accompanied by a fee specified below:-

(a) where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates, is one hundred thousand rupees or less, five hundred rupees;

(b) where the total income of the assessee, computed as aofresaid, in the case to which the appeal relates is more than one hundred thousand rupees but not more than two hundred thousand rupees, one thousand five hundred rupees;

(c) where the total income of the assessee, computed as aofresaid, in the case to which the appeal relates is more than two hundred thousand rupees, one per cent, of the assessed income, subject to a maximum of ten thousand rupees;

(d) no fee shall be payable in the case of a memorandum of cross-objections;

(e) an application for stay of demand shall be accompanied by a fee of five hundred rupees.

It is suggested that the fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of india after obtaining a challan and the triplicate challan sent to the Appellate Tribunal with a memorandum of appeal. The Appellate Tribunal will not accept cheque, drafts, hundies or other negotiable instruments.".

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 696 dated 23rd October, 1998.

## MINISTRY OF FINANCE

(New Delhi, the 23rd october, 1998)

**S.O. 923 (E).**- In exercise of the powers conferred by proviso to sub-section (2) of section 80JJAA of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rule further to amend the Income-tax Rules, 1962, namely,-

**1.** (1) These rules may be called **the Income-tax (Twenty Second Amendment) Rules, 1998;**

(2)They shall come into force on their publication in the official Gazette.

**2.** In the Income-tax Rules, 1962, after rule 19A, the following rule 19 AB shall be inserted, namely-

"**19AB. Form of report for claiming deduction under section 80 JJAA.**- Report of an accuntant which is required to be furnished by the assessee along with the return of income under clasuse (b) of sub-section (2) of section 80JJAA shall be in Form No. 10DA"

**3.** In Appendix II to the Income-tax Rules, 1962, after FORM No. 10D, The following "FORM NO. 10 DA" shall be inserted namely:-

### "FORM NO. 10DA

(See rule 19AB)

### Report under section 80 JJAA of the Income-tax Act, 1961

I. I/We have examined the accounts and records of ................................(Name and addres of the assessee with permanent account number) an industrial undertaking engaged in the manufacture and/or production of...............during the year ended on 31st day of March.

2. I/We certify that the deduction to be claimed by the assessee under Sub-section (1) of section 80 JJAA of Income-tax Act, 1961 with respect of assessment year............ ........is Rs............ determined on the basis of additional wages paid to the new regular workmen employed by the assessee in the previous year. The said amount has been worked out on the basis of details given in annexure to this form.

Date.............................. ...............

Signed
Accountant

**Notes**

1 Delete whichever is not applicable.

2. This report is to be given by-

(i) a Chartered accountant within the meaning of Chartered Accountants Act, 1949 (32 of 1949); or

(ii) any person who in relation to any State is by virtue of the provisions in sub-Section (2) of section 226 of the Companies Act, 1956 ( 1 of 1956); entitled to be appointed to act as an auditor of Companies registered in that sate.

3. Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

## ANNEXURE

**(See paragraph 2 of form no. 10 DA)**

1. particulars of the Assessee,

a. Name

b Address of registered office.

c. permanent account Number.

2. Assessment year

3. Nature of business (whether the undertaking is engaged in manufacture or production, identify product also)

4. number of regular workmen.

(a) in case of newly set up unit, as on the date of commencement of business (A)

(a) in case of existing unit, as on the first day of the previous year (A)

5. Number of new regular workmen employed during the previous year (B)

6. Number of regular workmen who ceased to continue in employment during the previous year 9C).

7. Number of regular workmen as on the last date (A+B+C)

8. Number of new regular workmen entitled for the deduction (*see notes below*)

9. Additional wages paid to new regular workmen, by the assessee company (See notes below)++

10. 30% of the amount mentioned in item No. 9, above.

11. Whether any of the regular workmen as mentioned in col. 7 was

(a) casual worker, yes/no

(b) employed through contract labour or, yes/no

(c) employed for a period of less than three hundred day during the yes/no previous year

if yes, furnish details thereof

Notes:

* (a) in case of newly set up unit, the nuimber of new regular workmen should be in excess of one hundred existing regular/workmen.

(b) in case of existing unit, the number of new regular workmen should be in excess of 10% the existing regular workmen, but if the increase in less than 10% none should be entitled

(i) In case of new undertaking, it is wages paid to the regular workmen in excess of one hundred workmen employed, during the previous year

(ii) in case of existing unit, it is wages paid to the new regulaar workmen in excess of one hundred existing regular workmen but if the increase in number of regular workmen during the year is less than 10% of number of existing regular workmen as at the beginning of the year, the additional wages will be nil."

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (i), No 697 dated 23rd October 1998.

## MINISTRY OF FINANCE

**S.O. 924 (E) New Delhi, the 23rd, October, 1998.**- In exercise of the powers conferred by proviso to sub-section (1) of Section 80 HHE of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rule further to amend the Income-tax Rule, 1962, namely,-

1. (1) These rules may be called the **Income-tax (Twenty third Amendment) Rules, 1998.**

(2) They shall some into force on their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 18BBA, in sub-rule (7), after the words and figure "under sub-section (4)", the words and figures "or clause of sub-Section (4A)" shall be inserted.

3. In Appendix II to the Income-tax Rules, 1962, in place of form No. 10 CCAF, the following form shall be substituted, namely:-

### "FORM NO. 10CCAF

### (See rule 18BBA (7)

### Report under Section 80 HHE (4) 80HHE (4A) of the Income-Tax Act, 1961

1 I/We have examined the accounts and records of ...........................................

(Name and address of the assessee with permanent account number)

relating to the business of export out of India of computer software or its transmission from India to a place outside India/providing technical service outside India in connection with the development or production of computer software during the year ended on 31st day of March

2 (a) I/We certify that the deduction to be claimed by assessee under sub-section (1) of section 80 HHE of the Income-tax Act, 1961 in respect of the assessment year            is Rs.            which has been determined on the bassis of the consideration in respect of computer software received by assessee in convertible foreign exchange The said amount has been worked out on the basis of the details given in Annexure-A to this Form

(b) I/We certify that the deduction to be claimed by the assessee, as supporting software developer, under sub-section (IA) of section 80 HHEE of the Income-tax Act, 1961, in respect of the assessment year...............is Rs......  .. .....which has been issued by the exporting company under the proviso to sub-section (1) of section 80 HHE of the

Income-tax Act, 1961. The said amount has been worked out on the basis of the details in the Annexure B to this form.

3. I/We, therefore, certify that the total deduction to be claimed by the assessee under section 80 HHEE in respect of the assessment year...... .........is Rs....... , .....

In my/our opinion and to the best of my/our information and according to the information given to me/us, the particulars given above are true and correct

Date...............

...... ........ . . ....

Signed

Accountant

**Notes:**

1. Delete whichever is not applicable

2. This report is to be given by-

(i) a Chartered Accountant within the meaning of Chartered Accountants Act, 1949 (32 of 1949); or

(ii) any person who in relation to any State is by virture of the provisions in sub-section (2) of Section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.

3. Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

## ANNEXURE-A

(See paragraph 2 (a) of Form No. 10 CCAF)

Details relating to the claim by the exporter of computer software for deduction under section 80 HHE of the Income-tax Act, 1961

1. Name of the assessee

2. Assessment year

3. Export turnover relating to-

(i) export of compurter software or its transmission to a place outside India;

(ii) providing technical services outside India in connection with the development of production of computer software;

(iii) total export-turnover.

4. Total turnover of the business of the assessee.

5. Total profits of the business of the assessee.

6. Profits derived from the business referred to in sub-section (1) of section 80 HHE.

7. Export turnover, deduction in respect of which will be claimed by a supporting software developer in accordance with proviso to sub-section (1) of section 80 HHE

8. Profit from the export turnover mentioned in item 7 above, calculated in accorance with the proviso to sub-section 1 of section 80 HHE.

9. Deduction under secion 80 HHE to which the assessee is entitled (item No 6 minus item No.8).

10. Remarks.

## ANNEXURE-B

(See paragraph 2 (b) of Form No. 10CCAF)

Details relating to the claim by the supporting software developer for deduction under section 80HHE of the Income-tax Act 1961.

### Section A

1. Name of the assessee.

### Section A

1. Name of the assessee.

2. Assessment year.

3. Total turnover of the business.

4 The amount of profit under the head "Profits and gains of business or profession".

5. Total turnover in respect of sale of exporting company for which certificate is received from exporting company.

6. Profit from the turnover mentioned in item 5 above, computed under sub-section (3A) of section 80 HHE.

7. Remarks.

### Section B

### Details of sale to exporting company

| Sl No | Name and address of the exporting company to whom the software were sold | Mode of transfer to the exporting company along with date | Sale Price | Mode of export of the exporting company (identifying DNS No E-Mail Address etc | Date of Certificate issues by the exporting company under clause (u) of sub-section (4A) of section 80HHE | Amount of disclaimer |
|---|---|---|---|---|---|---|

---

Published in the Gazette of India, Extraordinary Part (ii), Section 3 (ii), No. 432 dated 9th November, 1998

### MINISTRY OF FINANCE

### No. 87/98-CUS. (N.T)

**G.S.R. 662 (E) (New Delhi, the 9th November, 1998).-** In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962) and in supersession of the Courier Imports (Clearance) Regulation, 1995, except as respect things done, or omitted to be done before such supersession, the Central Board of Excise and Customs hereby makes the following regulations, namely:-

**1. Short title and commencement.**-(1) These regulations may be called the **Courier Imports and Exports (Clearance) Regulations, 1998.**

(ii) They shall come into force on the date of their publication in the Official Gazette.

**2. Application.** (1) These Regulations shall apply for assessment and clearance of goods carried by the Authorised Couriers on incoming or outgoing flights on behalf of a consignee or consignor for a commercial consideration.

(a) the goods imported or export goods from the airports other than the Customs airports at Mumbai, Delhi, Chennai, Calcutta, Bangalore, Hyderabad, Ahmedabad and Jaipur;

(b) the goods where the weight of the individual package exceeds 32 kgs;

(c) the goods which require specific conditions to be fulfilled under any other Act for the time being in force or any rule or regulation made thereunder.

(d) the following import goods requiring testing of samples thereof or reference to the relevant statutory authorities or experts before their clearance, namely:-

(i) animals and parts thereof, plants and parts thereof,

(ii) perishables;

(iii) publications containing maps depicting incorrect boundaries of India;

The Finance (No. 2) Act, 21 of 1998 1

**PART IV = RAJASTHAN ACTS (Pages 1 to 8)-**

The Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment) Act, 5 of 1998 1
The Rajasthan Sanskrit University Act 16 of 1998 4

**PART VI - MAHARASHTRA ACTS (Pages 1 to 16)-**

The Mumbai Municipal Corporation (Amendment) Act, X of 1998 7
The Maharashtra Appropriation Act, XV of 1998 1
The Maharashtra Housing and Area Development (Amendment) Act, XVI of 1998 1
The Bombay Prohibition (Amendment) Act, XVIII of 1998 3
The Maharashtra District Planning Committee (Constitution and Fuctions) Act, XXIV of 1998 3

**PART VII- BIHAR ACTS AND ORDINANCES (Pages 1 to 4)-**

The Bihar Land Reforms (Fixation of Ceiling Area and Acquisition of Surplus Land) (Amendment) Act, 8 of 1997 1
The Bihar Taxation Law (Amendment) Act, 11 of 1997 1
The Jharkhand Area Automous Council (Amendment) Ordinance, 3 of 1997 3
The Bihar State University (Amendment) Second Ordinance, 4 of 1997 3
The Jharkhand Ara Autonomous Council (Amendment) Second Ordinance, 6 of 1997 4
The Registration (Bihar Amendment) Ordinance, 7 of 1997 4

**PART IX = WEST BENGAL ACTS (Pages 1to 8)-**

The Wakf (West Bengal Amendment) Act, XXXIII of 1997 7
The West Bengal Board of Secondary Education (Amendment) Act, XXXIVof1997 8
The West Bengal Taxation Laws (Amendment) Act, IV of 1998 1
The West Bengal Homeopathic System of Medicine (Amendment) Act, VI of 1998 8

**PART XI- MADHYA PRADESH ACTS (Pages 1 TO 8) =**

The Madhya Pradesh Vanijyik Kar (Sanshodhan) Adhiniyam, 24 of 1998 1
The Madhya Pradesh Lokayukt Evam Up-Lokayukt Adhinyam, 25 of 1998 5
The Indian Stamp (Madhya Pradesh Amendment) Act, 26 of 1998 6
The Madhya Pradesh Shaskiya Sevak (Adhivarshiki-Ayu) Dwitya Sanshodhan Adhiniyam, 27 of 1998 7
The Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhiniyam, 28 of 1998 8

PRINTED AND PUBLISHED BY D SURI AT CHANDIGARH PUBLISHING HOUSE
BADHERI SEC 41-D CHANDIGARH & 383, INDL. AREA PHASE - II CHANDIGARH

EXCELLENCE IN PUBLISHING

## Law Relating to Public Service

by Samaraditya Pal

This work makes a brilliant exposition of the prevailing service law in its ramifications including the creation, incidents and termination of relationship besides the dominance of rules and disciplinary control with modern developments as reflected in the pronouncements of the Supreme Court as also by the different High Courts during the last two decades, in a style, lucid and attractive, An outstanding book meeting a long-felt need.

Edition 1998 ISBN 81-7177-095-9 Hardcover Rs. 6

## Franchising of India

by Mark Abell & Lisa Sen

Frachise rightly claims to be the wave of future business in India and India being in the WTO and providing a huge consumer market, an explosive growth of franchising as a new technique is inevitable in our country. It presents a detailed and analytical exposition of the infrastructure and of the different facets of franchising including its nature, area, management and operation.

Edition 1998 ISBN 81-7177-097-5 Hardcover Rs. 3

ISBN 81-7177-090-8

## K.P. Chakravarti's Domestic Enquiry & Punishment

by M.R. Mallick

It stands as an important feature of the industrial jurisprudence, the revised edition interspersed with important case laws, makes an in-depth study of the law, procedure and practice involved in disciplinary enquiry and the punishment. Indispensable to lawyers, corporate executives and laymen as well.

Third Edition 1998 ISBN 81-7177-096-7 Hardcover Rs. 4

## J.A. Parks'

## Principles & Practice of Valuation

by D.N. Banerjee

Acclaimed as a classic, the celebrated work of John A. Parks appears in its Fifth Edition repleting the entire gamut of the science and art of valuation with more than hundred illustrative examples and a large number of judicial precedents has been brought in, making it an outstanding book on multidimensional valuation.

Fifth Edition 1998 ISBN 81-7177-094-0 Hardcover Rs. 45

## B.B. Mitra's The Limitation Act

by M.R. Mallick

Metculous analysis of different provisions of the law of 1963 as also a comparative study of the 1908 Act are some of the highlights of this celebrated work, thoroughly revised and updated. The various dimensions of the Law of Aderse Possession, besides the application of sections 4 to 24 to special and local laws by virtue of the new section 29 of the Statute, have been elucidated with appropriate cae laws.

Twentieth Edition 1998 ISBN 81-7177-092-4 Hardcover Rs. 65

ALSO OF INTEREST

S.K. Chawla: Law of Arbitration & Conciliation, Ed. 1998, Rs. 575
P. Narayanan: Patent Law, 3rd Ed. 1998, Rs. 625
S.A. Kader: Muslim Law of Marriage & Succession in India, Ed. 1998, Rs. 220
P.K. Sarkar: Law of Acquisition of Land in India, Ed. 1998, Rs. 625
B.B. Mitra's Indian Succession Act, 13th Ed. 1997, Rs. 375
Ganguly's Civil Court Practice & Procedure, 12th Ed. 1997, Rs. 560
Mogha's Law of Pleadings in India, 15th Ed. 1998, Rs. 475
B.L. Hansaria : Does India Need A New Constitution?, Ed. 1998, Rs. 130

Copies obtainable from booksellers or direct from the publishers
Eastern Law House Private Ltd.
54 Ganesh Chunder Avenue, Calcutta 700 013
Tel (033) 227-4989/2301 Fax (033)-215-0491
36 Netaji Subhash Marg, Daryaganj, New Delhi 110 002
Tel (011) 327-9982 Fax (011) 326-7707

Registered No. R.N.231/57 of the Registrar of Newspapers for India
Separate paging is given to each Part in order that it may be filed as separate compilation

DEPARTMENT OF LAW LIBRARY CALCUTTA UNIVERSITY
18-5-99

DEPARTMENT OF LAW LIBRARY CALCUTTA UNIVERSITY
17-5-99

1999 No. 2

# THE
# Current Indian Statutes

-:0:-

(*Founder :-* LATE SHRI ANAND MOHAN SURI)

-:0:-

## Monthly Journal

**EDITOR :**
LALIT MOHAN SURI
SENIOR ADVOCATE, PUNJAB AND HARYANA HIGH COURT
**JOINT EDITORS :**
RAVINDER MOHAN SURI, SHASHI MOHAN SURI
AND DEEPAK SURI, ADVOCATES

-:0:-

## February 1999

---

Annual subscription in Advance : Rs. 400 with Supplement,
without Supplement Rs. 350 (Inland) (Postage Extra)
Rs. 800 Foreign (Plus Postage) Single Part Rs. 50

**All remittances and business communications should be addressed to .**
**The Current Indian Statutes 36, Sector 9-A, Chandigarh-160017**

**Fax : 742878** **TEL : 742063**

20.2.1999

# CONTENTS

## FEBRUARY, 1999

Part I- Notifications-Central Government (Pages 25 to 64)
Part II- Indian Parliament Acts, 1998 (Pages 33 to 64)
Part III- President's Acts,' Ordinances and Regulations (NIL)
Part IV- Rajasthan Acts, Ordinances and Notifications (Pages 9 to 16)
Part V- Gujarat Acts and Ordinances (NIL)
Part VI- Maharashtra Acts and Ordinances (Pages 17 to 24)
Part VII- Bihar Acts, Ordinances and Notifications (NIL)
Part IX- West Bengal Acts and Ordinances (Pages 9 to 24)
Part X- West Bengal Notifications (NIL)
Part XI- Madhya Pradesh Acts, Ordinances and Notifications (Pages 9 to 16)
Part XII-Orissa Acts (NIL)

---

### PART I = NOTIFICATIONS, CENTRAL GOVERNMENT (Pages 25 to 64)

The Bio Medical and Waste (Management and Handling) Rules, 1998. ...37
The Central Exise (8th Amendment) Rules, 1997 .. 34
The Central Excise (Tenth Amendment) Rules, 1998 ...62
The Dadra and Nagar Haveli Act, 1961 extention Union Terriory of Dadra and Nagar Haveli, of the Indian Forest (Gujarat Amendment) Act, 1983 ...34
The Drugs and Cosmetics (Third Amendment) Rules, 1998 ...57
The Employee's State Insurance (Central) Amendment, 1998 ...33
The Income Tax (Eleventh Amendment) Rules, 1998 ...53
The Income Tax (Twelfth Amendment) Rules, 1998 . . 55
The Income Tax (Fourteenth Amendment) Rules, 1998 .. 57
The Income Tax Act 43 1961, Section 139 Area specified for the purpose of priviso ...62
The Income Tax 43 1966, Section 139 Floor Area specified for purpose of the Act ...64

## 9 *CLASSICAL LAW DICTIONARIES*
## INVALUABLE FOR YOUR LIBRARY

*1.* OSBORN'S **Concise Law Dictionary**
7th Edn., Fifth Indian Reprint 1998 Rs. 175 (Pb)

*2.* L.B. CURZON'S **Dictionary of Law**
4th Edn., Third Indian Reprint 1997 Rs. 185 (Pb)

*3.* MOTION'S **The Pocket Law Lexicon**
8th Edn., First Indian Reprint 1996 Rs. 250 (Hb)

*4.* WHARTON'S **Law Lexicon**
14th Edn., Fourth Indian Reprint 1997 Rs. 575 (Hb)

*5.* BROOM'S **Legal Maxims**
10th Edn., Indian Economy Reprint 1998 Rs. 475 (Hb)

*6.* JAMES & STEBBINGS'
**A Dictionary of Legal Quotations**
Third Indian Reprint 1997 Rs. 150 (Pb)

*7.* R. BROCKINGTON'S
**Dictionary of Accounting & Finance**
2nd Edn., Second Indian Reprint 1996 Rs. 150 (Pb)

*8.* G. KLEIN'S **Dictionary of Banking**
Second Indian Reprint 1997 Rs. 150 (Pb)

*9.* OSBORN & GRANDAGE
**Concise Commercial Dictionary,**
First Indian Reprint 1997 Rs. 165 (Pb)

*Published by*
**UNIVERSAL LAW PUBLISHING CO. PVT. LTD.**

*Available at*
**UNIVERSAL BOOK TRADERS**
• 80, Gokhale Market, Opp. Tis Hazari Courts, Delhi-110 054 Phones 2911966, 2511288
FAX 011-2924152, 7458023 e-mail: unilaw@nde.vsnl.net.in
• *Branch* C-27/1, Connaught Place, Middle Circle, New Delhi-110 001 Phones 3323277, 3713671

(iv) precious and semi-precious stones, gold or silver in any form; and

(v) goods falling within Chapters 28, 29 and 38 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(e) the following export goods, namely :-

(i) the goods which are subject to levy of any duty on their exports;

(ii) the goods proposed to be exported with the claim for drawback;

(iii) the goods proposed to be exported under Duty Entitlement Pass Book Scheme, Duty Exemption Schemes, Export Promotion Capital goods Scheme or any other similar export promotion schem;

(iv) goods in respect of which the proper officer directs the filing of Shipping Bill in prescribed form;

(v) goods where the value of the consigment is above rupees twentyfive thousand and transaction in foreign exchange is involved.

**3. Definitions.** - In these regulations, unless the context otherwise requires-

(a) "Authorised Courier " in relation to import or export goods means a person engaged in the international transportation of the goods on express door to door delivery basis and is registered in this behalf by a Commissioner of Customs;

(b) " documents " include any message, information or data recorded on paper, cards or photographs and of no commercial value which is for the time being not liable to any customs duty or subject to any prohibition or restriction on their export out of or import into India;

(c) "samples" means any bonafide commercial samples and prototypes of goods supplied free of charge of a value not exceeding ten thousand rupees for exports or two thousand rupees for imports which are for the time being not subject to any prohibition or restriction on their export out of or import into India and for which no transfer of foreign exchange is involved;

(d) "free gifts" means any bonafide gifts of articles for personal use of a value not exceeding rupees twenty five thousand in a financial year in case of export goods and rupees two thousand for each consignment in case of import goods which are not subject to any prohibition or restriction on their export into India and for which no transfer of foreign exchange is involved;

(e) the words used and not defined in these regulations but defined in the Customs Act, 1962 (52 of 1962) shall have the meanings respectively assigned to them in that Act.

**4. Packaging of goods to be imported or exported by Courier** - (1) For the purposes of these regulations, the import or export goods shall be packed separately in identifiable courier company bags, with appropriate labels, in the following categories, namely :-

(a) documents;

(b) samles and free gifts;

(c) dutiable or commercial goods;

(2) Each package of import or exports goods shall bear a declaration from the sender regarding the contents of the package and the value thereof.

**5. Clearance of import goods.**- In case of import of goods through courier, the following procedure shall be followed, namely:-

(1) (a) The on board courier or the person incharge of aircraft shall file a statment, immediately on arrival of the import goods at the airport by such aircraft with the proper officer in Form Courier Bill of Entry-I (CBE-I) appended to these regulations;

(b) the Authorised Courier shall file a statement with the proper officer in respect of such import of goods in form Courier Bill of Entry-II (CBE-II) appended to these regulations

(2) (a) The Courier bags containing the imported goods shall not be deal with in any manner except as may be directed by the Commissioner of Customs;

(b) no person shall, except with the permission of proper officer, open any package of imported goods brought by an on-board courier or the person in charge of aircraft.

(3) The Authorised Courier shall make entry of goods imported by him by presenting to the proper officer a bill of entry in Form Courier Bill of Entry-III (CBE-III), form Courier Bill of Entry-IV (CBE-IV) or as the case may be in Form Courier Bill of Entry-V (CBE-V) appended to these regulations:

Provided that the Authorised Courier, or with the concurrence of the Authorised Courier, the consignee or a Customs House Agent on behalf of the consignee, may file a bill of entry in the form prescribed in the Bill of Entry (Forms) Regulations, 1976 for clearance of any of the imported goods:

Provided futher that for the following goods the entry shall be made in the form prescribed in the (Bill of Entry (Forms) Regulations, 1976, namely :-

(i) goods in respect of which an exemption from the levy of duty apppplicable to hundred per cent export oriented undertakings or to units in a free trade zone, as defined under section 3 of the Central Excise Act, 1944 (1 of 1944), is claimed.

(ii) goods imported under the Export Promotion Capital Goods Scheme or the Duty Entitlement Pass Book Scheme or the Duty Exemption Scheme specified under the Export and Import policy (1st April, 1997-31st March, 2002) as amended from time to time or any relevant Export and Import Policy issued by Governement of India and in force at the time of the import;

(iii) goods imported against any other licence issued under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992)

(iv) goods imported by or on behalf of a person who is related to the consignor within the meanings of rule 2 of the Customs Valuation (Determination of price of Imported goods ) Rules, 1988 ; and

(v) goods in respect of which the proper officer directs filing of a bill of entry in such form.

(4) The authorised courier shall present all the imported goods brought by on board courier or the person incharge of aircraft to the proper officer for examination and assessment thereof.

(5) Any imported goods which are not taken clearance, shall be detained by the customs and shall be disposed of after the expiry of a period of thirty days of the arrival of the said goods and the charges payable for storage and handling of such goods shall be payable by the Authorised Courier.

**6. Clearance of export goods.-** In case of export of goods through courier the following procedure shall be followed namely :-

(1) The Authorised Courier shall file a statement before departure of any flight containing such export goods at the airport with the proper officer in Form Courier Shipping Bill-I (CSB-I) or Form Courier Shipping Bill-II (CSB-II) appended to these regulations.

(2) (a) The courier bags containing the export goods shall not be dealt with after presentation of documents to the proper officer in any manner except as may be directed by Commissioner of Customs;

(b) no person shall, except with the permission of proper officer, open any package of export goods to be taken on board a flight.

(3) The Authorised Courier shall make entry of goods for export in shipping bill in Form Courier Shipping Bill-I (CSB-I) or Form Courier Shipping Bill-II (CSB-II) as the case may be, appended to these regulations before presenting it to the proper officer.

Provided that for the following goods, such entry shall be made in form prescribed in the shipping bill and bill of Export (Form) Regulations 1991and shall be processed at Air Cargo Complex or the Export Oriented Unit or Export promotion Zone or Free Trade Zone or Software Technology park or Electronic Hardware Technology Park and thereafter the Assistant Commissioner of Customs, may, if requested by the exporter, handover such goods to a courier agency for onward despatch subject to such condition and limitation as may be imposed by him :-

(a) goods originated from Hundred per cent Export Oriented Undertaking or unit in a Free Trade Zone or Software Technology Park or Electronic Hardware Technology Park, as defined under section 3 of the Central Excise Act, 1944 (1 of 1944)

(b) goods proposed to be exported under the Export promotion Capital Goods Scheme or the Duty Entitlement Pass Book Scheme or Duty Exemption Scheme as specified under the Export and Import Policy (1st April, 1997-31st March 2002) issued by the Government of India as amened from time to time or relevant Export and Import policy issued by the Government of India and in force at the time of the export;

(c) goods propsed to be exported under claim for draw back in terms of provisions laid down under the Customs Act, 1962 (52 of 1962);

(d) goods which require licence to be issued under the Foreign Trade (Developement and Regulation) Act, 1992 (22 of 1992 ) for their export ;

(e) goods in respect of which the proper officer directs filing of a Shipping Bill in such form.

(4) The Authorised Courier shall present the export goods to the proper officer for inspection, examination and assessment thereof.

(5) Any export goods brought into customs area for export purpose and have not been exported within seven days of arrival of such goods into such area may be detained by the proper officer and disposed of after issuing notice to the concerned courier and the chages payable, for storage and handling of such goods shall be payable by such courier.

7. **Registration of Authorised Couriers.**- Every person intending to operate as an Authorised Courier shall apply, in writing to the Commissioner of Customs at the Customs airport at Mumbai or Delhi or Chennai or Calcutta or Bangalore or Hyderabad or Ahmedabad or Jaipur from where the goods are to be imported or exported, for registration in this behalf.

8. **Condition to be fulfilled by the applicant.**- The person applying for registration as an Authorised Courier shall disclose to the satisfaction of the Commissioner of Customs that he is financially viable and in support thereof he shall pruduce to the said Commissioner of Customs a certificate issued by a scheduled bank or such other proof acceptable to the Commissioner of Customs evidencing possession of assets of a value not less than five lakh rupees.

9. **Scrutiny of application.**- On receipt of application under regulation 7, Commissioner of Customs, may make enquiries for verification of the particulars set out in the application and also such other enquiries as the Commissinoner of Customs may

deem necessary for such registration including enquiries about the identity, bonafides and reputation of the applicant.

**10. Registration.**- (1) If on scrutiny of the application filed by a person under regulation 7, the Commissioner of Customs is satisfied that the applicant fulfills the requirements of the registration, the said applicant may be so registered as an Authorised Courier.

Provided that the number of the Authorised Courier so registered shall not exceed the number determined by the Board for a Custom house from time to time.

(2) The registration granted under sub-regulation (1)shall be valid for a period of three years, but may be renewed from time to time in accordance with the procedure provided in sub-regulation (3).

(3) The Commissioner of Customs may, on application made before the expiry of the validity of the registration under sub-regulation (2) renew the registration for a period of three years from the date of expiration of the original registration or of the last renewal of such registration , as the case may be, if the perfomance of the Authorised Courier is found to be satisfactory with reference to the absence of any complaints of misconduct including non-compliance of any of the obligations specified in regulation 1 3.

**11. Execution of bond and furnishing of security.**- The Commissioner of Customs shall require the applicant to enter into a bond in such form wi th a security of five lakh rupees in cash or in the form of postal security or, National Savings Certificate in the name of the Commissioner of Customs for complying with the provisions of the Customs Act, 1962 (52of 1962) and the rules and regulations made thereunder. The condition of the said bond shall also be that the applicant shall agree to pay the duty, if any, not levied or short levied, with interest if applicable on any goods taken clearance by the Authorised Courier if in the opinion of the Assistant Commissioner of Customs the same cannot be recovered from the importer or the exporter.

**12.**- The Authorised Courier who has been granted a registration under regulation 10 would be entitled to apply for and to be granted registration in any other airport provided that he shall furnish the bond and security as prescribed under regulation 11 for each such registration.

**13. Obligation of Authorised Courier.**- An Authorised Courier shall-

(a) obtain an authorisation, from each of the consignees of the import goods for whom such Courier has imported such goods or consignors of such export goods which such courier proposes to export, to the effect that the Authorised Courier may act as agent of such consignee or consignor, as the case may be, for clearance of such import or export goods by the proper officer;

(b) advise his client to comply with the provisions of the Customs, Act, 1962 (52 of 1962) and rules and regulations made thereunder and in case of non-compliance thereof shall bring the matter to the notice of the Assistant Commissioner of Customs;

(c) exercise due diligence to ascertain the correctness and completeness of any information which he submits to the proper officer with reference to any work related to the clerance of import good or shipment of export goods;

(d) not withhold information communicated to him by an officer of Customs, relating to assessment and clerance of import goods as well as inspection, examination and shipment of export goods, from a client who is entitled to such information;

(e) not withhold any information relating to assessment and clerance of imported goods or shipments of export goods, from the Assessing Officer;

(f) not attempt to influence the conduct of any officer of Customs in any matter pending before such officer of his subordinates by the use of threat, false accusation, duress or offer of any special inducement or promise of advantage or by the bestowing of any gift or favour or other thing or value;

(g) maintain records and accounts in such form and manner as may be directed from time to time by an Assistant Commissioner of Customs and submit them for inspection to the Assistant Commissioner of Customs or an officer authorised by him, wherever required;

**14. Deregistration.**- (1) The Commissioner of Customs may revoke the registration of an Authorised Courier and also order forefeiture of security on any of the following grounds namely:-

(a) failure of the Authorised Courier to comply with any of the conditions of the bond executed by him under regulation 11;

(b) failure of the Authorised Courier to comply with any of the provisions of these regulations;

(c) a misconduct on the part of the Authorised Courier;

Provided that no such revocation shall be made unless a notice has been issued to the Authorised Courier informing him the grounds on which it is proposed to revoke the registration and he is given an opporunity of making a representation in writing and a further opportunity of being heard in the matter, if so desired.

Provided further that; in case the Commissioner of Customs considers that any of such grounds against an Authorised Courier shall not be established prima facie without an inquiry in the matter, he may conduct the inquiry to determine the ground and in the meanwhile pending the completion of such inquiry, may suspend the registration of the Authorised Courier. If no ground is established against the Authorised Courier, the registration so suspended shall be restored.

(2) Any Authorised Courier or the officer of the Customs authorised by the Chief Commissioner of Customs in this behalf, if aggrieved by the order of the Commissioner of Customs passed under sub-regulation (1), may represent to the Chief Commissioner of Customs in writing against such order within sixty days of communication of the impugned order to the Authorised Courier and the Chief Commissioner of Customs shall, after providing the opportunity of being heard to the parties concerned, dispose of the representation as may be possible.

### FORM COURIER BILL OF ENTRY-I (CBE-I)

(See regulation 5)

### COURIER IMPORT MANIFEST

| Name and Address of On Board Courier Company | Airlines and Flight number | Name of On Board Courier or person incharge of the aircraft |
|---|---|---|
| | | |

| Airport of Arrival | Flight No./date | Date of Arrival | Airport of Shipment | Customs Department Serial No./Date |
|---|---|---|---|---|
| | | | | |

| S No. | Airway Bill No | Name & Address of Authorised Courier | No. of Bags | Weight |
|---|---|---|---|---|
| 1 | | | | |

2

3

Total

Signature of On Board Courier/
Person incharge of aircraft

### FORM COURIER BILL OF ENTRY-II (CBE-II)

(See regulation 5)

AUTHORISED COURIER MANIFEST

| Name & Address of the Authorised Courier | Airport of Arrival | Flight No./Date | Airport of Shipment | Customs Department Serial No./Date (Courier Import Manifest-CBE-I) | Customs Department Serial No /date |
|---|---|---|---|---|---|
| | | | | | |

| S No | Airway Bill No | No. of Packages | Weight | Description of goods | Shippers Name | Consignees Name & Address | Value |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| | | Total | | | | | |

Signature of Authorised Courier.

### FORM COURIER BILL OF ENTRY-III (CBE-III)

(See regulation 5)

COURIER BILL OF ENTRY FOR DOCUMENTS

| Name & Address of the Authorised Courier | Airport of arrival | Fligh No | Date of | Airport of Arrival | Customs Serial Shipment |
|---|---|---|---|---|---|
| | | | | | |

| Number of bags | Number of consignments |
|---|---|
| | |

**DECLARATION**

(I) I/We hereby declare that I/We have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clerance of the goods described above

(ii) I/We hereby declare that the goods imported as per this Bill of Entry include only documents of no commercial value and do not include goods which are liable to duty or are prohibited or restricted for import into India under any Law for the time being in force.

Signature of Audit Officer

Signature of Assessing Officer

(Passed of customs charge)
Signature of Proper Officer)

### FORM COURIER BILL OF ENTRY-IV (CBE-IV)

(See regulation 5)

COURIER BILL OF ENTRY FOR SAMPLE AND FREE GIFTS

| | | | | | | |
|---|---|---|---|---|---|---|
| Name & Address of arrival of the Authorised Courier | Airport | Flight No | Date of Arrival | Airport of Shipment | Customs and Date | S. No |

| S No | AWB No | No of packages | Consignees Name and Address | Description of goods | Qty. | Invoice Value | Rate of Exchange | Assessable Value (Sec.14) | CTH Notfn No | Duty |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | | | | | | | | | |
| | 2. | | | | | | | | | |

### DECLARATION

(i) I/We hereby declare that I/We have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above

(ii) I/We hereby declare that the goods imported as per this Bill of Entry include only bonafide commercial samples, prototypes of goods and bonafide gifts of articles for personal use of a value not exceeding Rs 2000 and which are for the time being not subject to any prohibition or restriction on their import into India

(iii) I/We enclose herewith ——————(number of airway bills and ———— (number) of invoices for the aforesaid consignments with this Bill of Entry.

(iv) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Signature and Stamp of Authorised Courier

Signature of Audit Officer

Signature of Assessing Officer

(Passed out of Customs charge)

Signature of Proper Officer.

## FORM COURIER BILL OF ENTRY-V (CBE-V)

(See regulation 5)

## COURIER BILL OF ENTRY FOR DUTIABLE GOODS

| | | | | | |
|---|---|---|---|---|---|
| Name & address of the Authorised Courier | Airport of Arrival | Flight No | Date of Arrival | Airport of shipment | Customs Sl No & Date |

| S No | AWS No. | No. of Packages | Consignees Name & Address | Description of goods | Qty. No/Wt. | Invoice Value |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | 1 | | | | | |
| | 2. | | | | | |
| | 3. | | | | | |

| S No | Rate of Exchange | Freight | Insurance | Other | Landing Charges | Assessable Value(Rs.) (Sec. 14) |
|---|---|---|---|---|---|---|
| | 8 | 9 | 10 | 11. | 12 | 13 |
| | 1 | | | | | |
| | 2 | | | | | |
| | 3. | | | | | |

| S No | CTH Notification | Duty Rate/ | ETH/ Notification | Value for Addl. Duty | Addl. Duty Rate/ | Total Duty |
|---|---|---|---|---|---|---|

| No | Amount | No | | Amount | |
|---|---|---|---|---|---|
| 14 | 15 | 16 | 17 | 18 | 19 |
| 1. | | | | | |
| 2 | | | | | |
| 3 | | | | | |

Please indicate all other charges such as commissions, including in the assessable value as per section 14 of the Customs Act, 1962.

(i) I/We hereby declare that I/We have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above

(ii) I/We declare that I/We have not received ay other documents or information showing a different price, value quantity or description of the said goods and that if at any time hereafter I/We receive any documents from the importer showing a different state of facts I/We will immediately make the same known to the Commissioner of Customs

(iii) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills and the invoices and other documents attached herewith.

(iv) I/We enclose herewith ——————— (number) of airway bills and ——— (number) of invoices for the aforesaid consignments with this Bill of Entry.

Signature of Audit Officer

Signature of Assessing Officer

(Passed out of customs charge)
Signature of the Proper Officer.

## FORM COURIER SHIPPING BILL-I (CSB-I)

(See regulation 6)

COURIER SHIPPING BILL FOR DOCUMENT

| Name and Address of Courier Company Airport Departure | Airlines and Flight No. Flight No./ date | Airport of Shipment | Expected date of landing at destination | Customs Department Serial No./ date |
|---|---|---|---|---|

| S No | Airway Bill No | Name and Address of Authorised Courier | No. of Bags | Weight |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| | | Total | | |

Signature of Courier Co

### DECLARATION

(i) I/We hereby declare that I/We have obtained the authorisation from each of the consignors mentioned above to act as an agent for the clearance of the goods described above.

(ii) I/We hereby declare that the goods as per this Shipping Bill include only documents of no commercial value and do not include goods which are liable to duty or are prohibited or restricted for export from India under any law for the time being in force.

Signature and stamp of
Authorised Courier

Signature of Proper Officer of Customs

## FORM COURIER SHIPPING BILL-II (CSB-II)

(See regulation 6)

COURIER SHIPPING BILL

| Address of the Authorised Courier | Departure | Date | Shipment | Serial No./Date |
|---|---|---|---|---|
| | | | | |

| S No. | Airway Bill No | No of packages | Weight | Description of goods | Consignor's Name & Address | Value | Port of Shipment | Consignee's Name and Address |
|---|---|---|---|---|---|---|---|---|
| | 1 | | | | | | | |
| | 2 | | | | | | | |
| | 3 | | | | | | | |
| | 4 | | | | | | | |

### DECLARATION

(i) I/We hereby declare that I/We have obtained the authorisation from each of the consignors mentioned above to act as an agent for the clearance of the goods described above

(ii) I/We hereby declare that the goods for export as per this Shipping Bill include only bonafide commercial samples prototypes of goods and bonafide gifts of articles for personal use of a value not exceeding Rs 25,000/- in a financial year and which are for the timebeing not subject to any prohibition or restriction on their export from India and no transfer of foreign exchange is involved

(iii) I/We enclose herewith ______________ (number) of airway bill and (number) of invoices for the aforesaid consignments with this Shipping Bills

(iv) I/We hereby declare that the contents of this Shipping Bill are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith

Signature of Proper Officer of Customs

Signature and stamp of
Authorised Courier

---

Published in the Gazette of India Extraordinary, Part II, Section 3(i) dated 1st September - 1998

## MINISTRY OF LABOUR

**S.O. 38012/2/94 dated September, 1, 1998.**- In exercise of the powers conferred by Section 95 of the Employees State Insurance Act, 1948 (34 of 1948), the Central Government after consultation with the Employees State Insurance Corporation hereby makes the following rules further to amend the Employees State Insurance (Central) Rules, 1950 namely:-

**1.** These rules may be called the **Employees' State Insurance (Central) Amendment Rules, 1998.**

**2.** They shall come into force from the date on which these rules are published in the Gazette of India.

**3.** In the Employees State Insurance (Central) Rules, 1950,-

(1) in Rule 54 for the table the following table shall be substituted, namely -

TABLE

| SL No | Average daily wages are | Standard benefit rate (in Rs) |
|---|---|---|
| 1 | Below Rs 28 | 14 or full average daily wage, whichever is less |
| 2 | Rs 28 and above but below Rs 32 | 16 |
| 3 | Rs 32 and above but below Rs 36 | 18 |
| 4 | Rs 36 and above but below Rs 40 | 20 |
| 5 | Rs 40 and above but below Rs 48 | 24 |
| 6 | Rs 48 and above but below Rs 56 | 28 |
| 7 | Rs 56 and above but below Rs 60 | 30 |

| | | |
|---|---|---|
| [illegible] | [illegible] below Rs 64 | [illegible] |
| [illegible] | Rs 64 [illegible] | [illegible] |
| 10 | Rs 72 and above but below Rs 76 | 38 |
| 11 | Rs 76 and above but below Rs 80 | 40 |
| 12 | Rs 80 and above but below Rs 88 | 44 |
| 13 | Rs 88 and above but below Rs 96 | 48 |
| 14 | Rs 96 and above but below Rs 106 | 53 |
| 15 | Rs 106 and above but below Rs 116 | 58 |
| 16 | Rs 116 and above but below Rs 126 | 63 |
| 17 | Rs 126 and above but below Rs 136 | 68 |
| 18 | Rs 136 and above but below Rs 146 | 73 |
| 19 | Rs 146 and above but below Rs 156 | 78 |
| 20 | Rs 156 and above but below Rs 166 | 83 |
| 21 | Rs 166 and above but below Rs 176 | 88 |
| 22 | Rs 176 and above but below Rs 186 | 93 |
| 23 | Rs 186 and above but below Rs 196 | 98 |
| 24 | Rs 196 and above but below Rs 206 | 103 |
| 25 | Rs 206and above but below Rs 216 | 108 |
| 26 | Rs 216 and above but below Rs.226 | 113 |
| 27 | Rs 226 and above but below Rs 236 | 118 |
| 28 | Rs 236 and above | 125 " |

(2) In sub-rule (1) of Rule 55 for the words "half the number of days of " the words "seventy-eight days in" shall be substituted

(3) In sub-rule (1) of Rule 56 for the word "eighty" the word "seventy" shall be substituted

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 235 dated 26th June, 1998

## MINISTRY OF FINANCE

**G.S.R. No. 361(E) dated 21th June, 1998.-** In exercise of the powers conferred by Section 37 of the Central Excise Act 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend e Central Excise Rules, 1944 namely-

1 (1) These rules may be called **the Central Excise (Eighth Amendment) Rules, 1997**

(2) They shall come into force on the date of their publication in the Official Gazette

**2.** In the Central Excise Rules, 1944, in Rule 2, in clause (5),-

(a) for item (ii-a), the following item shall be substituted, namely -

"(ii-a) the Commissioner of Central Excise, Vadodara, the Commissioner of Central Excise (Appeals) Vadodara "

(b) after item (xiii), the following item shall be inserted, namely-

"(xiii-a) (a) the Commissioner of Central Excise, Surat-I,

(b) the Commissioner of Central Excise Surat-II, the Commissioner of Central Excise (Appeals) Surat "

(c) in item (ix) sub-item (d) and sub-item (e) shall be omitted

(d) after item (xi) the following item shall be inserted namely -

"(xi-a) (a) the Commissioner of Central Excise, Jaipur-I,

(b) the Commissioner of Central Excise Jaipur-II, the Commissioner of Central Excise (Appeals) Jaipur

---

Published in the Gazette of Indian Extraordinary, Part II, Section 3(i) No 219 dated 9th June 1998

**G S.R. No. 342 (E) dated 9th June, 1998** -In exercise of the powers conferred by Section 10 of the **Dadra and Nagar Haveli Act, 1961** (35 of 1961), the Central Government hereby extends to the Union Territory of Dadra and Nagar Haveli, **the Indian Forest (Gujarat Amendment) Act, 1983** (Gujarat Act No 39 of 1983 as in force in the State of Gujarat on the date of this Notification subject to the following modifications namely

## MODIFICATIONS

1 In the Indian Forest (Gujarat Amendment) Act 1983 (Gujarat Act No 19 of 1983) -

(a) for the words "State" or "State of Gujarat" wherever they occur the words "Union Territory of Dadra and Nagar Haveli" shall be substituted

(b) for the words "State Government" wherever they occur, the word "Administrator' shall be substituted and there shall also be made such consequential changes as the rules of grammer may require

**2.** In Section 1,-

(1) after sub-section (1) the words "as extended to the Union Territory of Dadra and Nagar Haveli" shall be inserted and

(2) for sub-section (2) the following sub-section shall be substituted, namely -

"(2) It shall come into force at once ",

3. In Section 2, sub-section (2) clause (a) and in Section 9, for the words "property of the State Government", the words "property of the Central Government" shall be substituted

4. Section 11 shall be omitted

## ANNEXURE

The Indian Forest (Gujarat Amendment) Act, 1983 (Gujarat Act No 19 of 1983) as in force in the State of Gujarat and as extended to the Union Territory of Dadra and Nagar Haveli.

An Act to amend the Indian Forest Act, 1927, in its application to the State of Gujarat.

It is hereby enacted in the Thirty-fourth Year of the Republic of India as follows.-

**1. Short title and commencement.-** (1) This Act may be called the Indian Forest (Gujarat Amendment) Act, 1983 as extended to the Union Territory of Dadra and Nagar Haveli

(2) It shall come into force at once

**2. Amendment of Section 52 of Act XVI of 1927.-** In the Indian Forest Act, 1927, in its application to Union Territory of Dadra and Nagar Haveli (hereinafter referred to as "the principal Act") in Section 52,-

(1) after sub-section (1), the following sub-section shall be inserted, namely -

"(1-A) Any Forest Officer or Police Officer may, if he has reason to believe that a vehicle has been or is being used for the transport of forest produce in respect of which there is reason to believe that a forest offence has been or is being committed, require the driver or other person in charge of such vehicle to stop the vehicle and cause it to remain stationary as long as may reasonably be necessary for examination of the contents in the vehicle and inspection of all records relating to the forest produce and in possession of such driver or other person in charge of the vehicle or any other person in the vehicle ".

(2) in sub-section (2), for the words "make a report of such seizure to the magistrate having jurisdiction to try the offence on account of which the seizure hasbeen made" the following shall be substituted, namely -

"make a report of such seizure,-

(a) where the offence on account of which the seizure has been made in respect of the forest produce which is the property of the Central Government or in respect of which the Administrator has any interest to the concerned authorised officer under Section 61-A, and

(b) in other cases, to the magistrate having jurisdiction to try the offence on account of which the seizure has been made "

**3. Amendment of Section 53 of Act XVI of 1927.-** In the principal Act, in Section 53, for the words and figures "under Section 52, may, release" the words, figures and letter "under Section 52, may, subject to Section 61-G release" shall be substituted

**4. Deletion of Section 55 of Act XVI of 1927.-** In the principal Act, Section 54 shall be deleted

**5. Amendment of Section 55 of Act XVI of 1927.-** In the principal Act, in Section 55, in sub-section (1) for the words " shall be liable" the words, figures and letter "shall subject to Section 61-G be liable" shall be substituted

**6. Amendment of Section 56 of Act XVI of 1927.-** In the principal Act, in Section 56 for the words "in any other case may be disposed" the words, figures and letter "in any other case may, subject to Section 61-G be disposed" shall be substituted

**7. Amendment of Section 57 of Act XVI of 1927.-** In the principal Act, in Section 57, for the words "that an offence has been committed" the words, figures and letter "that an offence has been committed subject to Section 61-G", shall be substituted

**8. Amendment of Section 58 of ActXVI of 1927.-** In the principal Act, in Section 58,-

(1) for the words "The Magistrate may notwithstanding anything hereinbefore contained direct the sale of" the words and figures "The Forest Officer who made the seizure under Section 52 may, notwithstanding anything contained in this Act or any other law, sell" shall be substituted,

(2) the following shall added at the end, namely -

"and shall report about every such sale to his official superior"

**9. Insertion of new Sections 61-A, 61-B, 61-C, 61-D, 61-E, 61-F and 61-G in Act XVI of 1927.-** In the principal Act after Section 61 the following sections shall be inserted, namely

"**61-A. Confiscation by Forest Officers in certain cases.-**(1) Notwithstanding anything contained in the oregoing provisions of this Chapter or in any other law for the time being in force, where a forest offence is elieved to have been committed in respect of any forest produce which is the property of the Central Government, he officer seizing the property under sub-section (1) of Section 52 shall without any unreasonable delay produce it, ogether with all tools, ropes, chains, boats, vehicle and cattle used in committing such offence, before an officer authorised by the Central Government in this behalf by notification in the Official Gazette, not being below the rank of an Assistant Conservator of Forest (hereinafter referred to as "the authorised officer").

(2) Where the authorised officer seizes under sub-section (1) of Section 52 any forest produce which is the property of the Central Government or where any such property is produced before the authorised officer under sub-section (1) and he is satisfied that a forest offence has been committed in respect of such property such authorised officer may whether or not a prosecution is instituted for the commission of such forest offence, order confiscation of the property so seized together with all tools ropes chains, boats vehicles and cattle used in committing such offence.

(3) (a) where the authorised officer, after passing an order of confiscation under sub-section (2), is of opinion that it is expedient in the public interest so to do, he may order the confiscated property or any party thereof to be sold by public action

(b) Where any confiscated property is sold as aforesaid, the proceeds thereof, after deduction of the expenses of any such action or other incidental expenses relating thereto, shall, where the order of confiscation made under Section 61-A is set aside or annulled by an order under Section 61-C or 61-D be paid to the owner thereof or to the person from whom it was seized as may be specified in such order

**61-B Issue of show-cause notice before confiscation under Section 61-A.**- (1) No order confiscating any forest produce or tools ropes chains, boats, vehicles or cattle shall be made under Section 61-A except after notice in writing to the person from whom it is seized informing him of the grounds on which it is proposed to confiscate it and considering his objections, if any

Provided that no order conficating a motor vehicle shall be made except after giving, notice in writing to the registered owner thereof if in the opinion of the authorised officer it is practicable to do so any considering his objections if any

(2) Without prejudice to the provisions of sub-section (1), no order confiscating any tool, rope, chain, boat vehicle or cattle shall be made under Section 61-A if the owner of the tool, rope, chain, boat, vehicle or cattle proves to the satisfaction of the authorised officer that it was used in carrying forest produce without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge the tool, rope, chain boat, vehicle or cattle and that each of them had taken all reasonable and necessary precautions against such use

**61-C. Revision.**- Any Forest Officer not below the rank of Conservator of Forests specially empowered by the Central Government in this behalf by notification in the Official Gazette, before the expiry of thirty days from the date of the order of the authorised officer under Section 61-A, suo moto call for an examine the records of that order and may make such inquiry or cause such inquiry to be made and may pass such orders as he deems fit

Provided that no order prejudicial to a person shall be passed under this section without giving him an opportunity of being heard

**61-D Appeal.**- (1) Any person aggrieved by any order passed under Section 61-A or Section 61-C may within thirty days from the date of communication to him of such order, appeal to the Sessions Judge having jurisdiction over the area in which the property to which the order relates has been seized and the Sessions Judge shall after giving an opportunity of being heard to the appellant and the authorised officer or the officer specially empowered under Section 61-C as the case may be pass such order as he may think fit confirming modifying or annulling the order appealed against

(2) An order of the Sessions Judge under sub-section (1) shall be final and shall not be questioned in any court of law

**61-E Award of confiscation not to interfere with other punishment.**- The award of any any confiscation under Section 61-A or 61-C or 61-D shall not prevent the infliction of any punishment which the person affected thereby is liable under this Act

**61-F. Property confiscated when to vest in Government.**-When an order for confiscation of any property has been passed under Section 61-A or 61-C or 61-D and such order has become final in respect of the whole or any portion of such property, such property or portion thereof as the case may be, shall vest in the Central Government free from all encumbrances

**61-G. Bar of jurisdiction in certain cases.**- Whenever any forest produce belonging to the Central Government or any tools chain boat, vehicle or case used in committing any offence is seized under section (1) of Section 2 the authorised officer under Section 61-A or the officer specially empowered under Section 61-C or the Sessions Judge hearing an appeal under Section 61-D shall have and, notwithstanding anything to the contrary contained in this Act or in the Code of Criminal Procedure, 1973 (2 of 1974) or in any other law for the time being in force any other officer, court, tribunal authority shall not have, jurisdiction to make orders with regard to the custody, possession delivery, disposal or distribution of such property"

**10. Amendment of Section 68 of Act XVI of 1927.**- In the principal Act, in Section 68, in sub-section (1) in clause (b) after the words "as liable to confiscation" the words, figures and letter "subject to Section 61-G" shall be inserted

---

Published in the Gazette of India Extraordinary Part II, Section 3(ii), No. 460 dated 27th July, 1998

## MINISTRY OF ENVIRONMENT

**S.O. 630(E).-** Whereas a notification in exercise of the powers conferred by Sections 6, 8 and 25 of the Environment (Protection) Act, 1986 (29 of 1986) was published in the Gazette vide S O. 746(E) dated 16th October, 1997 inviting objections from the public within 60 days from the date of the publication of the said notification on the Bio-Medical Waste (Management and Handling) Rules, 1998 and whereas all objections received were duly considered;

Now, therefore, in exercise of the powers conferred by Sections 6, 8 and 25 of the Environment (Protection) Act, 1986 the Central Government hereby notifies the rules for the manangement and handling of bio-medical waste.

**1. Short title and commencement.-** (1) These rules may be called **the Bio-Medical Waste (Management and Handling) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

**2. Application.-** These rules apply to all persons who generate, collect, receive, store, transport, treat, dispose, or handle bio-medical waste in any form.

**3. Definitons.-** In these rules unless the context otherwise requires:-

(1) "Act" means the Environment (Protection) Act, 1986 (29 of 1986),

(2)"Animal House" means a place where animals are reared/kept for experiments or testing purposes;

(3) "Authorisation" means permission granted by the prescribed authority for the generation, collection, reception, storage, transportation, treatment, disposal and/or any other form of handling of bio-medical waste in accordance with these rules and any guidelines issued by the Central Government.

(4) "Authorised person" means an occupier or operator authorised by the prescribed authority to generate, collect, receive, store, transport, treat, dispose and/or handle bio-medical waste in accordance with these rules and any guidelines issued by the Central Government.

(5) "Bio-medical waste" means any waste, which is generated during the diagnosis, treatment or immunisation of human beings or animals or in research activities pertaining thereto or in the production or testing of biologicals, and includes categories mentioned in Schedule I;

(6) "Biologicals" means any preparation made from organisms or micro-organisms or product of metabolism and biochemical reactions intended for use in the diagnosis, immunisation or the treatment of human beings or animals or in research activities pertaining thereto;

(7) "Bio-medical waste treatment facility" means any facility wherein treatment disposal of biomedical waste or processes incidental to such treatment or disposal is carried out;

(8) "Occupier" in relation to any institution generating bio-medical waste, which includes a hospital, nursing home, clinic, dispensary, veterinary institution, animal house, pathological laboratory, blood bank by whatever name called, means a person who has control over that institution and/or its premises;

(9) "Operator of a bio-medical waste facility" means a person who owns or controls operates a facility for the collection, reception, storage, transport, treatment, disposal or

any other form of handling of bio-medical waste;

(10) "Schedule" means schedule appended to these rules.

**4. Duty of occupier.-** It shall be the duty of every occupier of an institution generating bio-medical waste which insludes a hospital, nursing home, clinic, dispensary, veterinary institution, animal house, pathological laboratory,blood bank by whatever name called to take all steps to ensure that such waste is handled without any adverse effect to human health and the environment.

**5. Treatment and disposal.-** (1) Bio-medical waste shall be treated and disposed of in accordance with Schedule I, and a compliance with the standards prescribed in Schedule V.

(2) Every occupier, where required, shall set up in accordance with the time-schedule in Schedule VI, requisite bio-medical waste treatment facilities like incinerator, autoclave, microwave system for the treatment of waste, or, ensure requisite treatment of waste at a common waste treatment facility or any other waste treatment facility.

**6. Segregation, packaging, transportation and storage.-** (1) Bio-medical waste shall not be mixed with other wastes.

(2) Bio-medical waste shall be segregatd into containers/bags at the point of generation in accordance with Schedule II prior to its storage, transportation, treatment and disposal. The containers shall be labelled according to Schedule III.

(3) If a container is transported from the premises where bio-medical waste is generated to any waste treatment facility outside the premises, the container shall, apart from the label prescribed in Schedule III, also carry information prescribed in Schedule IV.

(4) Notwithstanding anything contained in the Motor Vehicle Act, 1988, or rules thereunder, untreated bio-medical waste shall be transported only in such vehicle as may be authorised for the purpose by the competent authority as specfied by the government.

(5) No untreated bio-medical waste shall be kept stored beyond a period of 48 hours:

Provided that if for any reason it becomes necessary to store the waste beyond such period, the authorised person must take permission of the prescribed authority and take measures to ensure that the waste does not adversely affect human health and the environment.

**7. Prescribed authority.-** (1) The Government of every State and Union Teritory shall establish a prescribed authority with such members as may be specified for granting authorisation and implementing these rules. If the prescribed authority comprises of more than one member, a chairperson for the authority shall be designated.

(2) The prescribed authority for the State or Union Territory shall be appointed within one month of the coming into force of these rules.

(3) The prescribed authority shall function under the supervision and control of the respective Government of the State or Union Territory.

(4) The prescribed authority shall on receipt of Form I make such enquiry as it deems fit and if it is satisfied that the applicant possesses the necessary capacity to handle bio-medical waste in accordance with these rules, grant or renew an authorisation as the case may be.

(5) An authorisation shall be granted for a period of three years, including an initial trial period of one year from the date of issue. Thereafter, an application shall be made by the occupier/operator for renewal. All such subsequent authorisation shall be for a period of three years. A provisional authorisation will be granted for the trial period, to enable the occupier/operator to demostrate the capacity of the facility.

(6) The prescribed authority may after giving reasonable opportunity of being heard to the applicant and for reasons thereof to be recorded in writing, refuse to grant or renew authorisation.

(7) Every application for authorisation shall be disposed of by the prescribed authority within ninety days from the date of receipt of the application

(8) The prescribed authority may cancel or suspend an authorisation, if for reasons to be recorded in writing, the occupier/operator has failed to comply with any provision of the Act or these rules:

Provided that no authorisation shall be cancelled or suspended without giving reasonable opportunity to the occupier/operator of being heard.

**8. Authorisation.-** (1) Every occupier/of an institution generating, collecting, receiving, storing, transporting, treating, disposing and/or handling bio-medical waste in any other manner, except such occupier of clinics, dispensaries, pathological laboratories, blood banks providing treatment/service to less than 1000 (one thousand) patients per month, shall make an application in Form I to the prescribed authority for grant of authorisation.

(2) Every operator of a bio-medical waste facility shall make an application in Form I to the prescribed authority for grant of authorisation

(3) Every application in Form I for grant of authorisation shall be accompanied by a fee as may be prescribed by the Government of the State or Union Territory.

**9. Advisory Committee.-** The Government of every State/Union Territory shall constitute an advisory committee. The committee will include experts in the field of medical and health, animal husbandry and veterinary sciences, environmental management, municipal administration, and any other related department or organisation including non-government organisations. The State Pollution Control Board/Pollution Control Committee shall be represented. As and when required, the committee shall advise the Government of the State/Union Territory and the prescribed authority about matters related to the implementation of these rules.

**10. Annual Report-** Every occupier/operator shall submit an annual report to the prescribed authority in Form II by 31 January every year, to include information about the categories and quantities of bio-medical wastes handled during the preceding year. The prescribed authority shall send this information in a compiled form to the Central Pollution Control Board by 31 March every year.

**11. Maintenance of Records.-** (1) Every authorised person shall maintain records related to the generation, collection, reception sotrage, transportation, treatment, diposal and/or any form of handling of bio-medical waste in accordance with these rules and any guidelines issued

(2) All records shall be subject to inspection and verification by the prescribed authority at any time.

**12. Accident Reporting.-** When any accident occurs at any institution or facility or any other site where bio-medical waste is handled or during transportation of such waste the authorised person shall report the accident in Form III to the prescribed authority forthwith.

**13 Appeal-** Any person aggrieved by an order made by the prescribed authority, under these rules may, within thirty days from the date on which the order is communicated to him, prefer an appeal to such authority as the Government of State/Union Territory may think fit to constitute, Provided that the authority may entertain the appeal after the expiry of the said period of thirty days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time

## SCHEDULE-I

(See Rules 5)

## CATEGORIES OF BIO-MEDICAL WASTE

| Option | Waste Category | Treatment & Disposal |
|---|---|---|
| Category No 1 | **Human anatomical Waste**<br>(human tissues organs, body parts) | incineration @/deep burial |
| Category No 2 | **Animal Waste**<br>(animal tissues, organs, body carcasses, bleeding parts fluid, blood and experimental animals used in research, waste generated by veterinary hospitals colleges, discharge from hospitals, animal houses) | incineration @/deep burial |
| Category No 3 | **Microbiology & Biotechnology Waste**<br>(wastes from laboratory cultures, stocks or specimens of micro-organisms live or attenuated vaccines human and animal cell culture used in research and infectious agents from research and industrial laboratories, wastes from production of biologicals, toxins, dishes and devices used for transfer of cultures) | local autoclaving microwaving/incineration@ |
| Category No 4 | **Waste sharps**<br>(needles, syringes, scalpels, blades, glass etc that may cause puncture and cuts This includes both used and unused sharps) | disinfection chemical treatment@@/autoclaving/microwaving and mutilations/shredding## |
| Category No 5 | **Discarded Medicines and Cytoxic drugs**<br>(wastes comprising of outdated, contaminated and discarded medicines | incineration@/destruction and drugs disposal in secured landfills, |
| Category No 6 | **Solid Waste**<br>(Items contaminated with blood, and body fluids including cotton dressings, soiled plaster casts lines beedings other material contaminated with blood) | incineration@ autoclaving/microwaving |
| Category No 7 | **Solid Waste**<br>(wastes generated from disposable items other than the waste sharps such as tubings, catheters, intravenous sets etc) | disinfection by chemical treatment@@ autoclaving/microwaving and mutilations/shredding## |
| Category No 8 | **Liquid Waste**<br>(waste generated from laboratory and washing, cleaning housekeeping and disinfecting activities) | disinfection by chemical treatment@ and discharge |
| Category No 9 | **Incineration Ash**<br>(ash from incineration by any bio-medical waste) | disposal in municipal landfill |

| | | | |
|---|---|---|---|
| Category No | 10 | **Chemical Waste**<br>(chemicals used in production of biologicals chemicals used in disinfection, as insecticides, etc ) | chemical treatment @@ and discharge into drains for liquids and secured land fill for solids |

@@ Chemicals treatment using at least 1% hypochlorite solution or any other equivalent chemical reagent, It must be ensured that chemical treatment ensures disinfection

## Multilation/shredding must be such so as to prevent unauthorised reuse

@ There will be no chemical pretreatment before incineration, Chlorinated plastics shall not be incinerated

* Deep burail shall be an option available only in towns with population less than five lakhs and in rural areas.

## SCHEDULE II

(See Rule 6

### COLOUR CODING AND TYPE OF CONTAINER FOR DISPOSAL OF BIO-MEDICAL WASTES

| Colour Coding | Type of Container | Waste Category | Treatment options as per Schedule I |
|---|---|---|---|
| Yellow | Plastic bag | Cat. 1, Cat. 2, and Cat 3, Cat 6 | Incineration/deep burail |
| Red | Disinfected container/plastic bag | Cat.3, Cat 6 Cat 7. | Autoclaving/Microwaving /Chemical Treatment |
| Blue/White translucent | Plastic bag/puncture proof container | Cat 4, Cate7. | Autoclaving/Microwaving /Chemical Treatment and destruction/shredding |
| Black | Plastic bag | Cat 5 and Cat 9 and Cat. 10 (solid) | Disposal in secured landfill |

Notes.-1. Colour coding of waste categories with multiple treatment options as defined in Schedule I, shall be selected depending on treatment option chosen, which shall be as specified in Schedule I.

2. Waste collection-bags for waste types needing incineration shall not be made of chlorinated plastics

3. Categories 8 and 10 (liquid) do not require containers/bags

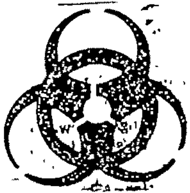
4 Category 3 if disinfected locally need not be put in containers/bags

## SCHEDULE III

(See Rule 6)

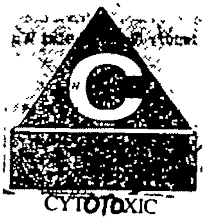
### LABLEL FOR MEDICAL WASTE CONTAINERS/BAGS

BIOHAZARD SYMBOL



BIOHAZARD

CYTOTOXIC HAZARD SYMBOL



HANDLE WITH CARE

CYTOTOXIC

Note - Label shall be non-washable and prominently visible.

## SCHEDULE IV

(See Rule 6)

## LABLEL FOR TRANSPORT OF BIO-MEDICAL WASTE CONTAINERS/ BAGS

Day. ....... Month ..
Year ........ ....... .
Waste category No — Date of generation ..
Waste class
Waste description
Sender's Name & Address — Receiver's Name & Address
Phone No. .. .. . . .. — Phone No. ... . ..
Telex No .. . .... .. . — Telex No. . . .
Fax No ... .. .. . — Fax No. .. ... . .
Cantact Person ... .. . .. — Contact Person
In case of emergency please contact:
Name & Address:-
Phone No.

Note. Label shall be non-washable and prominently visible.

## SCHEDULE V

(See Rule 5 and Schedule I)

## STANDARDS FOR TREATMENTS AND DISPOSAL OF BIO-MEDICAL WASTES

STANDARDS FOR INCINERATORS:

All incinerators shall meet the following operating and emission standards

A. Operating Standards

1. Combustion efficinency (CE) shall be at least 99 00%

2 The Combustion efficiency is computed as follows·

$$C.E. = \frac{\%CO2}{\%CO2 + \%CO} \times 100$$

3. The temperature of the primary chamber shall be 800 +- 50 deg C°

4. The secondary chamber gas residence time shall be at least 1 (one) second at 1050+- 50C°, with minimum 3% oxygen in the stack gas

B. Emission Standards

| Parameters | Concentration mg/Nm3 at (12% |
|---|---|
| (1) Particulate matter | 150 |
| (2) Nitrogen Oxides | 450 |
| (3) HCl | 50 |

(4) Minimum stack height shall be 30 metres above ground

(5) Volatile organic compouds in ash shall not be more than 0 01%

Note -*Suitably designed pollution control devices should be installed/retrofitted with the incinerator to achieve the above emission limits, if necessary

*Wastes to be incinerated shall not be chemically treated with any chlorinated disinfectants.

*Chlorinated plastics shall not be incinerated.

*Toxic metals in incineration ash shall be limited within the regulatory quantities as defined under the Hazardous Waste (Management and Handling) Rules, 1989

*Only low sulphur fuel like L.D.O/L.S.H.S/Diesel shall be used as fuel in the incinerator.

## STANDARDS FOR WASTE AUTOCLAVING:

The autoclave should be dedicated for the purposes of disinfecting and treating bio-medical waste,

**(I) When operating a gravity flow autoclave, medical waste shall be subjected to:**

(i) a temperature of not less than 121 C° and pressure of 15 pounds per square inch (psi) for an autoclave residence time of not les than 60 minutes, or

(ii) a temperature of not less than 135 C° and a pressure of 31 psi for an autoclave residence time of not less than 30 minutes

(II) When operating a vacuum autoclave, medical waste shall be subjected to a minimum of one pre-vacuum pulse to purge the autoclave of all air The waste shall be subjected to the following·

(i) a temperature of not less than 121 C° and pressure of 15 psi per an autoclave residence time of not less than 45 minutes, or

(ii) a temperature of not less than 135 C° and a pressure of 31 psi for an autoclave residence time of not less than 30 minutes;

(III) Medical waste shall not be considered properly treated unless the time, temprature and pressure indicators indicate that the required time, temperature and pressure were reached during the autoclave process If for any reasons, time temperature of pressure indicator indicates that the required temperature, pressure or residence time was not reached, the entire load of medical waste must be autoclaved again untill the proper temperature, pressure and residence time were achieved.

**(IV) Recording of operational parameters**

Each autoclave shall have graphic or computer recording devices which will automatically and continuously monitor and record dates, time of day, load identification number and operating parameters throughout the entire length of the autoclave cycle

**(V) Validation test**

Spore testing;

The autoclave should completely and consistently kill the approved biological indicator at the maximum design capacity of each autoclave unit Biological indicator for autoclave shall be Bacillus stearothermophilus spores using vials or spore strips, with at least 1 * $10^4$ spores per millitre. Under no circumstnces will an autoclave have minimum operating parameters less than a residence time of 30 minuts, regardless of temperature and pressure, a temperature less than 121 C° or a pressure less than 15 psi.

**(VI) Routine Test**

A chemical indicator strip/tape that changes colour when a certain temperature is reached can be used to verify that a specific temperature has been achieved It may be necessary to use more than one strip over the waste package at different location to ensure that the inner content of the package has been adequately autoclaved.

## STANDARDS FOR LIQUID WASTE:

The effluent generated from the hospital should conform to the following limits

| PARAMETERS | PERMISSIBLE LIMITS |
|---|---|
| pH | 6.5-9.0 |
| Suspended solids | 100 mg/l |
| Oil and grease | 10 mg/l |

| | |
|---|---|
| BOD | 30 mg/l |
| COD | 250 mg/l |
| Bio-assay test | 90% survival of fish after 96 hours in 100% effluent |

these limits are applicable to those hospitals which are either connected with sewers without terminal sewage treatment plant or not connected to public sewers. For discharge into public sewers with terminal facilities, the general standards as notified under the Environment (Protection) Act, 1986 shall be applicable.

**STANDARDS OF MICROWAVING:**

1. Microwave treatment shall not be used for cytotoxic, hazardous or radioactive wastes, contaminated animal carcasses, body parts and large metal items.

2 The microwave system shall comply with the efficacy test/routine tests and a performance gurantee may be provided by the supplier before operation of the unit

3 The microwave should completely and consistently kill the bacteria and other pathogenic organisms that is ensured by approved biological indicator at the maximum design capacity of each microwave unit. Biological indicators for microwave shall be Bacillus Subtilis spores using vials or spore strips with at least $1 \times 10^4$ spores per milliter

**STANDARDS FOR DEEP BURAIL**

1 A pit or trench should be dug about 2 meters deep. It should be half filled with waste, then covered with lime within 50 cm of the surface, before filling the rest of the pit with soil

2 It must be ensured that animals do not have any access to burail sites Covers of galvanised iron/wire meshes may be used.

3 On each occasion, when wastes are added to the pit, a layer of 10cm of soil shall be added to cover the wastes

4 Burail must be performed under close and dedicated supervision.

5. The deep burail site should be relatively impermeable and no shallow well should be close to the site

6 The pits should be distant from habitation, and sited so as to ensure that no contamination occurs of any surface water or ground water. The area should not be prone to flooding or erosion

7 The location of the deep burail site will be authorised by the prescribed authority

8 The institution shall maintain a record of all pits for deep burail

## SCHEDULE VI

(See Rule 5)

## SCHEDULE FOR WASTE TREATMENT FACILITIES LIKE INCINERATOR/ AUTOCLAVE/MICROWAVE SYSTEM

| | |
|---|---|
| A Hospitals and nursing homes in towns with population of 30 lakhs and above | by 31st December, 1999 or earlier |
| B. Hospitals and nursing homes in towns with population of below 30 lakhs | |
| (a) with 500 beds and above | by 31st December, 1999 or earlier |
| (b) with 200 beds and above but less than 500 beds | by 31st December, 2000 or earlier |
| (c) with 50 beds and above but less than 200 beds | by 31st December, 2002 or earlier |
| (d) with less than 50 beds | by 31st December, 2002 or earlier |
| C All other institutions generating bio-medical waste not included in A and B above | by 31st December, 2002 or earlier |

## FORM I

(See Rule 8)

## APPLICATION FOR AUTHORISATION

(To be submitted in duplicat)

To

The Prescribed Authority
(Name of the State Govt /UT Administration
Address

1. Particulars of the Applicant
   - (i) Name of the applicant
     (in Block letters & in full)
   - (ii) Name of the Insitution:

Address :
Tele No , Fax No.:Telex No

2 Activity for which authorisation is sought
   - (i) Generation
   - (ii) Collection
   - (iii) Reception
   - (iv) Storage
   - (v) Transportation
   - (vi) Treatment
   - (vii) Disposal
   - (viii) Any other form of handling

3 Please state whether applying for fresh authorisation or for renewal
(In caseof renewal previous authorisation-number and date)

4 (i) Address of the institution handling bio-medical wastes.
(ii) Address of the place of the treatment facility:

5. (i) Mode of transportation (if any) of bio-medical waste:
(ii) Mode(s) of treatment:

6. Brief description of method of treatment and disposal (attach details)

7 (i) Category (see Schedule I) of waste to be handled
(ii) Quantity of waste (category-wise) to be handled per month

8 Declaration

I do hereby declare that the statements made and information given above are true to the best of my knowldege and belief and that I have not cancealed any information sought by the prescribed authority in relation to these rules and to fulfill any conditions stipulated by the prescribed authority.

Date Signature of the applicant
Place . Designation of the applicant

## FORM II

(See Rule 10)

## ANNUAL REPORT

(To be submitted to the prescribed authority by 31 January every year)

1 Particulars of the applicant·
(i) Name of the authorised person (occupier/operator):
(ii) Name of the institution·
Address

Tel. No

Telex No

Fax No.

2 Categories of waste generated any wuantity on a monthly average basis

3 Brief details of the treatment facility

In case of off-site facility

(i) Name of the operator

(ii) Name and address of the facility

Tel No, Telex No, Fax No

4 Category-wise quantity of waste treated,

5 Mode of treatment with details

6 Any other information

7 Certified that the above report is for the period from ..

Date Signature .

Place Designation

## FORM III

(See Rule 12)

## ACCIDENT REPORTING

1 Date and time of accident

2 Sequence of events leading to accident

3 The waste involved in accident.

4 Assement of the effects of the accidents on human health and the environment

5 Emergency measures taken"

6 Steps taken to alleviate the effects of accidents:

7 Steps taken to prevent the recurrence of such an accident.

Date Signature . . .

Place ... .. Designation . . .

---

Published in the Gazette of India Extraordinary, Part II, Section 3(ii), No 540 dated 27th August, 1998

## MINISTRY OF FINANCE

**S.O. No. 728(E) dated 27th August, 1998.**- In exercise of the powers conferred by sub-sections (1) and (2) of Section 98 of the Finance No 2) Act, 1998 (21 of 1998), the Central Government hereby makes the following rules, namely.-

**1. Short title and commencement.**- (1) These rules may called **the Kar Vivad Samadhan Scheme Rules, 1998.**

(2) They shall come into force on the 1st day of September, 1998.

**2. Definitions.**- In these rules, unless the context otherwise requires,-

(a) "Scheme" means the Kar Vivad Samadhan Scheme, 1998, specified under Chapter IV in the Finance (No 2) Act, 1998 (21 of 1998),

(b) "section" means section of the Finance (No 2) Act 1998;

(c) "Form" means the Forms annexed to these rules,

(d) all other words and expressions used in these rules but not defined in these rules and defined in the Scheme under Chapter Iv of the Finance (No 2) Act, 1998 (21 of 1998), shall have the same meanings respectively assigned to them in that Scheme

**3. Form of declaration under Section 89 and manner of verification of such**

**declaration in respect of tax arrear and the amount payable.**- (1) The declaration under Section 88 of the Scheme shall be made,-

(a) in Form 1-A in respect of tax arrear and the amount payable under direct tax enactment,

(b) in Form 1-B in respect of tax arrear and the amount payable under indirect tax enactment

(2) The declaration under Section 88 shall be verified in the manner indicated therein and shall be signed by the person making such declaration or by any person competent to act on his behalf under direct tax enactment or indirect tax enactment, as the case may be

(3) The declaration under sub-rule (1) shall be furnished in duplicate to the designated authority

(4) The designated authority on receipt of declaration shall issue a receipt in acknowledgement thereof.

**4. Form of certificate under sub-section (1) of Section 90.**- The certificate under sub-section (1) of Section 90 of the Scheme shall be,-

(a) in Form 2-A setting forth therein the particulars of the tax arrear and the sum payable under direct tax enactment after determination towards full and final settlement of tax arrears under that enactment;

(b) in Form 2-B setting forth therein the particulars of the tax arrear and the sum payable under indirect tax enactment after determination towards full and final settlement of tax arrears under that enactment:

Provided that no payments of the "sum payable" shall be made by way of adjustment in an account in Form RG 23-A, Part II of Form RG 23-C, Part II, as the case may be, of the Central Excise Rules, 1944.

**5. Form of certificate under sub-section (2) of Section 90 read with Section 91 of the Scheme.**- The certificate under sub-section (2) of Section 90 of the Scheme stating full and final settlement of tax arrears shall be:-

(a) in Form 3, where no writ petition, reference or appeal before any High Court or the Supreme Court has been filed by the declarant against any order in respect of the tax arrears contained in the declaration;

(b) in Form 4, where the declarant had filed a writ petition, reference or appeal before any High Court or the Supreme Court against any order in respect of the tax arrears and such writ petition, reference or appeal had been withdrawn and the declarant has furnished proof of such withdrawal in accordance with the provisions contained in proviso to sub-section (4) of Section 90.

**6. Publication of general or special orders in Section 96.**- Any general or special order issued under sub-section (2) of Section 96, shall be published in the Offcial Gazette if the Central Government is of the opinion that it is necessary in public interest so to do

## FORM OF DECLARATION UNDER SECTION 89 OF THE FINANCE (NO. 2) ACT, 1998 IN RESPECT OF KAR VIVAD SAMADHAN SCHEME, 1998.

**Kar Vivad Samadhan Scheme Rules, 1998**

**Form 1-A**

[See Rule 3(1)(a)]

To

The Designated Authority

...

Sir/Madam,

I hereby make a declaration under Section 88 of the Finance (No. 2) Act, 1998

I give below the following particulars -

1 Name of the declarant
(in block letters

2 Address Office

Telephone No

Residence

Telephone No

3 Status of the declarant
(State whether Individual
Hindu undivided family,
firm, company, etc.)

4 (a) Name of Income Tax
Range/Circle/Ward where
last assessed

(b) Peranent Account
Number (if allotted)/
General Index Register
No (if any)

5 Details of tax arrears being offered for settlement

| Serial Number | Particulars | Assessment Year | | | |
|---|---|---|---|---|---|
| | | 19-19 | 19-19 | 19-19 | 19-19 |
| a | Assessed total income/Wealth/taxable Gift/ chargeable interest/chargeable Expenditure | | | | |
| b | Date of assessment order and the setion under which asessed | | | | |
| c | Amount payable as per assessment order<br>(i) Tax<br>(ii) Interest<br>(iii) Total | | | | |
| d | Amount of penalty levied<br>(i) Under Section<br>(ii) Amount<br>(iii) Date of order | | | | |
| e | Tax arrear outstanding as on 31-3-1998<br>(i) Under Section<br>(ii) Amount<br>(iii) Date of order<br>(iv) Total | | | | |
| f | Amount of tax arrear as on the date of making the declaration under Section 88<br>(i) Tax<br>(ii) Interest<br>(iii) Penalty | | | | |
| g | Disputed income/wealth/value of gift/ chargeable interest/chargeable expenditure relating to disputed tax -<br>(a) determined on the basis of search/ requisition under Sections 132/132-A of the Income Tax act or Sections 37-A or 37-B of Wealth Tax Act<br>(b) cases not covered in (a) above | | | | |
| h | Amount payable under the Scheme where tax arrears relate to- | | | | |

| | | | | | |
|---|---|---|---|---|---|
| | (i) Tax, penalty and interest<br>(ii) Only penalty and interest<br>(iii) Total | | | | |
| I | Details of pendency of appeal/revision/reference/writ on the date of declaration-<br>(i) Appeal/Reference/Revision/Writ Petition Number<br>(ii) Date of filing<br>(iii) Authority or Court | | | | |

**Verification**

I . . (name in block letters) son/daughter/of Shri solemnly declare that to the best of my knowledge and belief,-

(a) the information given in this declaration, statements and annexures accompanying it are correct and complete and the amount of tax arrears and other particulars shown therein are truly stated and relate to the previous years relevant to the assessment years indicated in this declaration,

(b) I am not disqualified in any manner from making a declaration under the Scheme with eference to the provisions of Section 95 of Finance (No 2) Act, 1998

I further declare that I am making this declaration in my capacity as . ... [(designation) (please specify if you are making a declaration on behalf of declarant) and that I am competent to make this declaration and verify it

Place Name and signature of the Delarant

Date

Intructions for filling the Form

1 This Form should be submitted to the Commissioner of Income Tax notified as designated authority under Section 87(b)(i) of the Finance (No 2) Act, 1998

2 Separate Form may be used for each direct tax enactment More sheets may be used wherever necessary to give complete details

3. In case of variation between the amounts mentioned in Columns 5 c and 5 d and those in Column 5.e, please attach necessary details separately

4 Attach necessary details in respect of variation between Column 5 e and Column 5 F

5 The demad relating to block assessment should be indicated under separate columns

6 Delete whichever is not applicable.

7 No column shall be left blank Wherever the entry is not relevant the column shall be filled in as 'Not Applicable'

8 Any other relevant information may be briefly indicated in a separate sheet, if required

### FORM OF DECLARATION UNDER SECTION 89 OF THE FINANCE (NO.2) ACT, 1998 IN RESPECT OF KAR VIVAD SAMADHAN SCHEME, 1998

Kar Vivad Samadhan Scheme Rules, 1998

[See Rule 3(1)(b)]

To,
The Designated Authority

Sir/Madam.

I hereby makes a declaration under Section 88 of the Finance (No 2) Act, 1998

1 Name of the declarant- (in block letters .

2 Address Office . . . . . . . . . . . . . . . . . Telephone No

Factory address . . . . . . . . (if dispute relates to excisable goods) . . . . . . Telephone No

3 Status of the declarant . . . . . . . . . . . . . . . . ...

4 (a) If a manufacturing unit, indicate Central If Importer or Exporter, etc ) -

Excise Registration No Importer or Exporter, indicate

(b) Name of Range/Divison/Commissionerate/Custom House where assessed or from where a show cause/demand notice issued in relation to the case for which tax arrears are proposed to be settled

5 Details of the case and tax arrears proposed for settlement under the Scheme

| | | | | | | |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | | | |
| Commissionerate of Central Excise/ Customs where Assessed or from Where a show cause/demand notice issued in relation to the case for which tax arrears are proposed to be settled | Refernce Number of show cause/demand notice and date of issue | Pendency status of the case (as on the date of declaration (See Insturction 4) | Amount of tax arrear as per show cause/demand notice or as already determined (due or payable) as per last order (as on the date of declaration) (In (Rs) (See Instruction 5) | | | |
| | | | 4(a) | 4(b) | 4(c) | 4(d) |
| | | | Duty/Cess | Fine | Penalty | Interest |

| | | | | | |
|---|---|---|---|---|---|
| (5) | (6) | (7) | (8) | (9) | (10) |
| Amount of tax arrear paid on or before the date of declaration (along with date of payment and payment particulars (In Rs) (See Instruction 6) | Balance amount payable as on the date of declaration (Columns 4-5) (In Rs) | Settlement amount claimed as payable for the case under Section 99(f) (In Rs) | Is there any seizure of goods involved in the case, If so, give details of seizure | Is it a case where Department has filed an appeal against any of the orders passed at any stage in respect of this case, if so, give details | Remarks |
| Duty/Cess Fince Penalty Interest | Duty/Cess Fine Penalty Interest | Duty/Cess Fine Penalty Interest | | | |

**Verification**

I (name in block letters) son/daughter/of Shri solemanly declare that to the best of my knowledge and belief -

(a) the information given in this declaration and statements and annexures accompanying it is correct and complete and amount of tax arrears and other particulars shown therein are truly stated

(b) I am not disqualified in any manner from making a declaration under the Scheme with reference to the provisions of Section 95 of Finance (No 2) Act, 1998

I further declare that I am making this declaration in my capacity as (designation) (please specify if you are making a declaration on behalf of declrant and that I am competent to make this declaration and varify it

NAME AND SIGNATURE OF DECLARANT

Place

Date

Instructions

1 This Form should be submitted to the Commissioner of Customs or the Commissioner of Central

Excise notified as designated authority under Section 87(b)(ii) of the Finance (No 2) Act 1998

2 Use separate form for each indirect tax enactment and for each case More sheets may be used wherever necessary to give details

3 No column shall be left blank Wherever the entry is not relevant, the column shall be filled in as "Not Applicable"

4 In Column 3, the stage [adjudication or appeal with Commissioner (Appeals) or appeal with Customs, Excise and Gold Control Appellate Tribunal or revision application before the Central Government or reference application or writ petition in a High Court or civil appeal or special leave petition in the Supreme Court] of pendency on the date of making declaration should be clearly indicated and relevant documentary evidence shall be enclosed

5 In Column 4 the amount of tax arrear will be with reference to the pendency status of the case as declared under Column 3.

6 Under Column 5 indicate all amounts already paid voluntarily or under protest or any deposits made pending appeals or in pursuance of court order in the case

7 Any other information relevant to the case may be briefly indicated under Column 10

## FORM OF CERTIFICATE OF INTIMATION UNDER SECTION 90(1) OF THE FINANCE (NO.2) ACT, 1998 IN RESPECT OF KAR VIVAD SAMDHAN SCHEME, 1998

**Kar Vivad Samadhan Scheme Rules, 1998**

**Form 2-A**

[See Rule 4(a)]

Whereas Mr/Mrs/M/s (hereinafter referred to as the declarant) has filed a declaration under Section 88 of the Finance (No 2) Act, 1998

An whereas the said declaration has been received on in the office of the designated authority

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 90 of the Finance (No 2) Act, 1998 the designated authority after consideration of relevant material, hereby determines the following amount payable by the declarant towards the full an final settlement of his/her/their tax arrears covered by the said declaration under the Scheme

| Serial Number | Direct tax enactment | Assessment Year | Tax arrear | Amount payable |
|---|---|---|---|---|

The declarant is hereby directed to make the payment of sum payable within thirty days from the date of this certificate

Name, Signature and Seal of Designated Authority

Date

Place

To

## FORM OF CERTIFICATE OF INTIMATION UNDER SECTION 90(1) OF THE FINANCE (NO 2) ACT, 1998 IN RESPECT OF KAR VIVAD SAMADHAN SCHEME, 1998

**Kar Vivad Samadhan Scheme Rules, 1998**

**Form 2-B**

[See Rule 4(b)]

Whereas Mr/Mrs/M/s (hereinafter referred to as the declarant) has filed a declaration under Section 88 of the Finance (No 2) Act, 1998

And whereas the said declaration ~~has been~~ received on in the office of the designated authority.

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 90 of the Finance (No 2) Act, 1998, the designated authority, after consideration of relevant material, hereby determines the following amount payable by the declarant towards full and final settlement of his/her/their tax arrears covered by the said declaration under the scheme.

| Tax Arrears | Amount of tax arrear declared in Form 1-B | Amount determined as payable under Section 88(f) of the Finance (No 2) Act, 1998 | Remarks |
|---|---|---|---|

| | | |
|---|---|---|
| (a) Duties/Cesses | (In Rs) | (In Rs) |
| (b) Other than duties Cesses | | |

The declarant is hereby directed to make payment of the sum payable within thirty days from the date of this certificate

Name, Signature and Seal of the Designated Authority

Place

Date

To,

(1) The Declarant

(2) Assessing/Adjudicating Officer

(3) Commissioner of Income Tax/Customs/Central Excise

(4) Concerned Apppellate Authorities/bodies

NB Delete whatever is not applicable

## FORM OF CERTIFICATE FOR FULL AND FINAL SETTLEMENT OF TAX ARREARS UNDER SECTION 90(2) READ WITH SECTION 91 OF THE FINANCE (NO.2) ACT, 1998 IN RESPECT OF KAR VIVAD SAMADHAN SCHEME, 1998

Kar Viavad Samadhan Scheme Rules, 1998

Form 4

[See Rule 5(b)]

Whereas Name and Address of the declarant)

(hereinafter referred to as declarant) had made a declaration under Section 88 of the Finance (No 2) Act, 1998,

And whereas the designated authority by order dated determined the amount of ... rupees payable by the declarant in accordance with the provisions of the Scheme and granted a certificate setting forth therein the particulars of the tax arrears and the sum payable after such determination towards full and final settlement of tax arrears as per details given below,

And whereas the declarant has paid . rupees being the sum determined by the designated authority,

And whereas the declarant had filed a writ petition/appeal/reference before (mention the name of the High Court) High Court or the Supreme Court against any order in respect of the tax arrears

An whereas the declarant has withdrawn the said writ petition/appeal/reference before (mention the name of the High Court) High Court or the Supreme Court and furnished proof of such withdrawn accordance with the provisions contained in the proviso to sub-section (4) of Section 90,

Now, therefore in exercise of the powers conferred by sub-section (2) of Section 90 read with Section 91 of the Finance (No 2) Act, 1998, the designated authority hereby issues this certificate to the said declarant,-

(a) certifying the receipt of payment from the declarant towards full and final settlement of tax arrears determined in the order dated on the declaration made by the aforesaid declarant

(b) granting immunity subject to the provisions contained in the Scheme from instituting any proceeding for prosecution for any offence under (specify enactment) or from the imposition of penalty under said enactment in respect of matters covered in the aforesaid declaration made by the declarant

Date

Place

Name, Signature and Seal of Designated Authority

To,

(1) The Declarant

(2) Assessing/Adjudicating Officer

(3) Commissioner of Income Tax/Customs/Central Excise

(4) Concerned Appellate Authorities/bodies

NB Delete whatever is not applicable

---

Published in the Gazette of India Extraordinary, Part II, Section 3(ii), No 533 dated 25th August, 1998

## MINISTRY OF FINANCE

**S.O. No. 721 (E) dated 25th August, 1998.-** In exercise of the powers conferred by sub-section (1) of Section 295 of the Income Tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income Tax Rules, 1962, namely -

1. (1) These rules may be called **the Income Tax (Eleventh Amendment) Rules, 1998.**

(2) They shall come into force on their publication in the Official Gazette

2. In Appendix II to the Income Tax Rules, 1962, for Form No. 2-C, the following Form shall be substituted, namely:-

## FORM NO. 2-C

## RETURN OF INCOME

[See Rule 12(1)(d) of Income Tax Rules, 1962]

This form may be used only by a person who has not filed his return of income under sub-section (1) of Section 139 and who at any time during the previous year fulfils any one of the following conditions specified in the first proviso to sub-section (1) of Section 139, namely -

(i) Is in occupation of an immovable property exceeding a specified floor area, whether by way of ownership, tenancy or otherwise as specified in Notification Nos S O. 467(E) dated the 27th June, 1997 and S.O. 668(E) dated the 6th August, 1998.

(ii) is the owner or leassee of a motor vehicle.

(iii) is a subscriber to telephone

(iv) has incurred expenditure for himself or for any other person on travel to any foreign country

(v) is a holder of the credit card, not being an 'add-on' card, issued by any bank or isntitution.

(vi) is a member of club where entrance fee charged in twenty-five thousand rupees or more

### PART-I

### GENERAL INFORMATION

1 Previous Years

2 Assessment Year

3 Name  last name
middle name
first name

4 Date of birth  D D - M M Y Y 1 9 9

5 Sex (M/F)

6 Status

7 Father's nae  last name
middle name
first name

8 Office Address
PIN  Telephone

9 Residential Address
PIN  Telephone

### PART-II

### INFORMATION IN RESPECT OF CONDITIONS SPECIFIED IN THE FIRST PROVISO TO SUB-SECTION (1) OF SECTION 139

During the previous year.(   )  (Tick appropriate box)

1 Were you in occupation of an immovable property exceeding the floor area specified in the above notifications?

Yes ☐ No ☐

2 Were you the owner or lessee of a motor vehicle?

Yes ☐ No ☐

3 Were you a subscriber to a telephone?

Yes ☐ No ☐

4 Did you incur any expenditure for yourself or for any other persons(s) on travel to a foreign country?

Yes ☐ No ☐

5 Were you a holder of a credit card not being an add-on card, issued by any bank or institution?

Yes ☐ No ☐

6 Were you a member of a club where entrance fee charged in twenty-five thousand rupees or more?

Yes ☐ No ☐

## PART-III

## STATEMENT OF INCOME AND TAX PAID

Tick appropriate

A Salaries ☐ B Income from House Property ☐ C Income (net) from business or profession ☐

D Capital ☐ E. Income from ☐ F Agricultural income ☐

| | | |
|---|---|---|
| 1 | Gross Total Income (Total of A+B+C+D+E) (excluding agricultural income and income from long-term capital gain) | Rs |
| 2 | Exemptions/Deductions (claimed under Income Tax Act) | Rs |
| 3 | Total Income (1+2) | Rs |
| 4 | Agricultural income for rate purposes | Rs |
| 5 | Income Tax on Total Income | Rs |
| 6 | Rebate of Income Tax/Relief for Income Tax | Rs. |
| 7 | Net tax payable | Rs. |
| 8 | Income from long-term capital gain | Rs |
| 9 | Tax on long-term capital gain | Rs |
| 10 | Total tax (7+9) | Rs |
| 11 | Tax paid (attach copy of challan) | Rs |

## VERIFICATION

I (Name in full in block letters), son/daughter/wife of solemnly declare that to the best of my knowledge and belief, the information given in this return and the annexures and statements accompanying it is correct, complete and truly stated and in accordance with the provisions of Income Tax Act 1961 in respect of income chargeable to income tax, for the previous year relevant to the assessment year

I further declare that I am making this return in my capacity as and I am also competent to make this return and verify it

Date

Place

Name and Signature

Notes.-

1 Capacity -Write authorised person/guardian/Karta of Hindu Undivided Family/member of the Hindu Undivided Family/Managing Director/Director/Principal Officer/Managing-Partner/Partner/Chief Executive Officer as per Section 140 Attach power of attorney if you are making this return as an authorised representative

2 Status - For indicating the status, please use the following code numbers

| | | | | | |
|---|---|---|---|---|---|
| (a) | Individual | P | (f) | Body of Individuals (BOI) | B |
| (b) | Hindue Undivided Family | H | (g) | Artificial juridical person | J |
| (c) | Firm | F | (h) | Cooperative Society | S |
| (d) | Association of Persons (AOP) | A | (i) | Local Authority | L |
| (e) | Association of Persons (Trust) | T | | | |

3 Strike off whichever is not applicable

---

Published in the Gazette of India Extraordinary, Part-II, Section 3(i), No. 575 dated 4th September.

## MINISTRY OF FINANCE

**S.O. 781(E) dated 4th, September, 1998.**- In exercise of the powers conferred by Section 295 of the Income Tax Act, 1961 (43 of 1961), the Central Board of Direct taxes hereby makes the following rules further to amend the Income Tax Rules, 1962, namely -

1. (1) These rules may be called **the Income Tax (Twelfth Amendment) Rules 1998.**

(2) They shall come into force with effect from the 1st day of April, 1999.

2. In the Income Tax Rules, 1962, in Appendix I,

(i) above the Heading 'I BUILDINGS, the following heading shall be inserted, namely:-

"A. TANGIBLE ASSETS"

(ii) after item (2-A) under the heading 'III MACHINERY AND PLANT', the following item shall be inserted, namely -

"(2-B) Computers 60%"

(iii) after item (3) under heading 'IV SHIPS', the following heading and item shall be inserted, namely -

"B. INTANGIBLE ASSETS

know-how, patents, copyrights, trademarks, licences, franchises or any other business or commercial rights of similar nature

---

Published in the Gazette of India Extraordinary Part II, Section 3(ii), No 587 dated 9th September 1998.

## MINISTRY OF FINANCE

**No. S.O. 794(E), dated September 9, 1998.**- In exercise of the powers conferred by sub-section (1) of Section 295 of the Income Tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income Tax Rules, 1962, namely:-

1. (1) These rules may be called **the Income Tax (Thirteenth Amendment) Rules, 1998.**

(2) They shall come into force on their publication in the Official Gazette

2. In the Income Tax Rules, 1962, in Rule 12, in sub-rule (1), in clause (b), after sub-clause (iii), the following proviso shall be inserted, namely:-

"Provided that the assessee to whom clause (b) applies shall also have the option of filing the return in Form No 2-D SARAL."

3. In Appendix II to the Income Tax Rules, 1962, after Form No. 2-C, the following Form shall be inserted, namely:-

### "FORM NO. 2-D

ITS-2D

### SARAL

[See proviso to Rule 12(1)(b)(iii)]

[*INCOME TAX RETURN FORM FOR NON-CORPORATE ASSESSEES OTHER THAN

PERSONS CLAIMING EXEMPTION UNDER SECTION 11]

1 NAME
2 FATHER'S NAME
3 ADDRESS
PIN TELEPHONE
4 Permanent Account Number
5 Date of Birth
6 Individual/Hindu Undivided Family/Firm/Association of persons/Local Authority
7 Resident/Non-Resident/Not Ordinarily Resident
8 Ward/Circle/Special Range
9 SEX Male/Female
10 Income for the previous year i e 1 4---------- to 31 1--------
11 Assessment Year
12 Return Original or Revised
13 INCOME FROM SALARY (Attach Form No 16) Rs
14 INCOME FROM HOUSE PROPERTY Rs
15 INCOME FROM BUSINESS OR PROFESSION Rs
16 CAPITAL GAINS 15/9 15/12 15/3 31/3 TOTAL
(a) Short Term
(b) Long Term Rs
17 INCOME FROM OTHER SOURCES Rs
18 INCOME OF ANY OTHER PERSON TO BE ADDED Rs
19 GROSS TOTAL INCOME (13+14+15+16+17+18) Rs
20 LESS DEDUCTIONS UNDER CHAPTER VI-A SECTION AMOUNT RS
21 TOTAL INCOME (19-20) Rs
22 ADD AGRICULTURAL INCOME (for rate purpose) Rs
23 INCOME CLAIMED TO BE EXEMPT FROM INCOME TAX Rs
24 TAX ON TOTAL INCOME INCOME INCOME Rs
(a) At normal rates
(b) At special rates
LESS REBATE/RELIEF Rs
26 NET TAX PAYABLE (24-25) Rs
27 LESS TAX DEDUCTED AT SOURCES Rs
28 LESS ADVANCE TAX PAID Rs
Date Date Date
Amount Amount Amount Rs
(Under Section 234-A 234-B 234-C TOTAL
29 ADD INTEREST PAYABLE Rs
30 LESS SELF-ASSESSMENT TAX PAID Rs
31 BALANCE TAX PAYABLE/REFUNDABLE Rs

DOCUMENTS ATTACHED WITH THE RETURN
1 2
3 4
5 6

**VERIFICATION**

I. (name in full and in block letters), son/daughter of solemnly declared that to the best of my knowledge and belief the information given in this return and the annexures and statements accompanying it are correct complete and truly stated and in accordance with the provisions of Income Tax Act 1961, in respect of income chargeable to income tax for the previous year relevant to the assessment year

Receipt No Date
Seal Signature
Signature of the receving official Date :
Place :

*Please go through the instructions. These will help you in filling in the return

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 607 dated

14th September, 1998

## MINISTRY OF FINANCE

**No. S.O. 812(E), dated September 14, 1998.-** In exercise of the powers conferred by Section 295 of the Income Tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income Tax Rules, 1962, namely:-

1. (1) These rules may be called **the Income Tax (Fourteenth Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Income Tax Rules, 1962, in Rule 26-B, for the brackets and words "(not being a loss under any such head)", the brackets and words '(not being a loss under any such head other than the loss under the head "Income from house property")' shall be substituted

3. In Appendix II to the Income Tax Rules, 1962, in Form No. 12-C,-

(a) for Item 4 and entries relating thereto, the following item and entries relating thereto shall be substituted, namely:-

'4 Particulars of income under any head of income other than "salaries" (not being a loss under any such head other than the loss under the head "Income from house property") received in the financial year.

| | Rs |
|---|---|
| (i) Income from house property | .... |
| (in case of loss, enclose computation thereof. | ...... |
| (ii) Profits and gains of business or profession | ...... .... |
| (iii) Capital gains | .... |
| (iv) Income from other sources | ...... |
| (a) Dividends | .. ...... |
| (b) Interest | ...... .. ... |
| (c) Other incomes (specify) | ...... .. |
| Total Rs ... | .... .. .. |

(b) in Item 5, for brackets, figures and word "(i) to (v)", the brackets, figures and word "(i) to (iv) shall be substituted.

---

Published in the Gazette of India, Extraordinary, Par II, Section 3(i), No 289 dated 7th August,

## MINISTRY OF HEALTH AND FAMILY WELFARE

**G.S.R. No. 478(E) dated 7th August, 1998.-** In exercise of the powes conferred by Sections 12 and 33 of the Drugs and Cosmetics Act, 1940 (23 of 1940), the Central Government, after consultation with the Drugs Technical Advisory Board, hereby makes the following rules further to amend the Drugs and Cosmetics Rules, 1945, namely -

1. (1) These rules may be called **the Drugs and Cosmetics (Third Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Drugs and Cosmetics Rules, 1945, for Schedule 'B', the following shall be substituted, namely -

### "SCHEDULE B

(See Rules 7 and 48

Fees for test or analysis by the Central Drugs Laboratories or State Drugs Laboratories

***1. Fees for test and assay of Drugs requiring use of animals-***

Rupees

| | |
|---|---|
| Adrenocorticotrophic hormone assay | 1000 |
| Gonadotrophic hormone for LH activity | 1000 |
| FSH Activity | 1000 |
| Posterior pituitary extract or its synthetic substitute | 400 |
| for oxytocin activity Vasopressor activity | 400 |
| Insulin and insulin in combination for hypoglycemic activity | 2000 |
| Hyaluronidase | 500 |
| Glucagon | 2000 |
| Heparin for anticoagulant activity | 600 |
| Protamine sulphate | 300 |
| Depressor or Histamine like substance | 300 |
| Pyrogen test | 500 |
| Antigenecity or foreign protein test | 300 |
| Abnormal or undue toxicity or safety test | 200 |
| Determination of Lethal doses, $LD_{10}$ or $LD_{50}$ in mice | 800 |
| Skin sensitivity/eye irritation | 250 |
| Implantation test | 2000 |
| ***2. Microbiological tests and assays-*** | |
| Bioassay of Antibiotic | 400 |
| Microbiological assay of vitamins | 300 |
| Phenol coefficient | 300 |
| Preservatives-Microbial chalenge test | 2000 |
| Sterility test-Parenteral preparations | 100 |
| Surgical dressings | 200 |
| Syringes and needles | 300 |
| Transfusion and infusion sets or assemblies | 400 |
| Other sterile devices | |
| ***3. Identification tests-*** | |
| (a) Chemical Methods | 50 |
| (b) Microscopical | 50 |
| (c) IR Spectroscopy | 150 |
| (d) UV Spectoscopy | 100 |
| (e) Chromatography | |
| (i) Paper | 100 |
| (ii) Thin layer | 150 |
| (iii) Column | 100 |
| (iv) GLC | 250 |
| (v) HPLC | 500 |
| (vi) Gel filtration | 300 |
| (f) Electrophoresis | |
| (i) Paper and cellulose acetate | 200 |
| (ii) olycrylamide Gel, starch gel, agar gel | 300 each |
| ***4. Physical tests-*** | |
| (a) Optical rotation, specific gravity, refractive index, weight per ml, fluorescence | 75 each |
| (b) Viscocity | 100 |
| (c) pH, solubility, loss on drying, net content, ash, | 20 each |

| | | |
|---|---|---|
| | sulphated ash etc. | |
| (d) | Absorbancy, wt/unit area (surgical), foreign matter, extractive value, thread count etc | 30 each |
| (e) | Uniformity of weight | |
| | (i) Tablets | 15 |
| | (ii) Capsules | 20 |
| (f) | Acid value, iodine value, peroxide value, saponification value, acetyl value | 100 each |
| (g) | Disintegration tests- | |
| | (i) Ordinary tablets | 20 |
| | (ii) Capsule | 30 |
| | (iii) Sugar coated tablets | 50 |
| | (iv) Enteric coated tablets | 100 |
| (h) | Dissolution test | 250 |
| (i) | Uniformity of content | 500 |
| (j) | Wt. per unit area (powder), particle size, count, methoxy value | 200 each |
| (k) | Limit test for impurities | 100 each |
| (j) | Related substances | |
| | (i) TLC method | |
| | (A) Without reference std. | 150 |
| | (B) With reference standards | 250 |
| (ii) | Gas Liquid Chromatography | |
| | (A) Without reference standard | 250 |
| | (B) With reference standards | 350 |
| (iii) | High pressure Liquid Chromatography | |
| | (A) Without reference standards | 500 |
| | (B) With reference standards | 500 |
| (m) | Water (Karl Fisher) | 200 |
| *5.* | ***Assay-*** | |
| (a) | General chemical methods | 100 for each ingredient |
| (b) | Non-aqueous/instrumental | 200 for each ingredient |
| (c) | Chromatography | |
| | (i) TLC | 250 |
| | (ii) Column | 200 |
| | (iii) GLC | 350 |
| | (iv) HPLC | 500 |
| | (v) Gel filtration | 400 |
| (d) | Nitrogen determination | 200 |
| (e) | Medicinal gases | 400 |
| *6* | ***Polymorph test-*** | |
| | (Content of polymorph A in chloramphenicolpalmitate) | |
| | Surgical sutures (Depending on number of test to be carried) | 200-500 |
| | Other miscellaneous tests | 100-500 |

**II. Fees for Sera and Vaccine-**

| | | |
|---|---|---|
| | Sterlity test | 100 |
| | Abnormal toxicity test | 400 |
| | Specific toxicity test | 800 |
| | Inactivation test (Rabies) | 2000 |
| | Potency testing of rabies vaccine | 2025 |
| | Potency testing of pertussis fraction of DPT vaccine | 2025 |
| | Potency testing of tetanus fraction of DPT/DT/TT vaccine | 2500 |
| | Testing of antisera for the specific titre | 1000 |
| | Potency testing of measles/Mumps/Rubells vaccine | 760 each |
| | Testing of Oral Polia Vaccine (OPV)- | |
| | Potency | 4550 |
| | Indentity | 1000 |
| | Stability | 800 |
| | Potency testing of Japanese Encephalitis Vaccine | 3900 |
| | Potency testing of Snake Venom Serum | 400 for each venom |
| | Identity testing for vaccines/sera | |
| | Cell culture (Other than OPV) | 400 |
| | Other than cell culture | 100 |
| | Estimation of volume/pH/total solids/No. of organisms/ Physical checking | 50 each |
| | Estimation of total proteins/aluminium content/phenol/ formaldehyde/thiomersal/moisture | 200 each |
| | Pyrogen testing | 500 |
| | Stability test for vaccines other than Oral Polio Vaccine | 4550 |
| III | Cosmetics | 400-1500 |
| | (The exact amount of the fee shall be determined by the Director of Laboratory or the Government Analyst, as the case may be.) | |
| IV | Rubber Condoms | 1000 |
| V | Homoeopathic medicines- | |
| | 1. Indentification test for raw material of botanical or origin (other than assay of constituents). | 125 |
| | 2. Indentification test for raw material of chemical origin (Other than assay). | 100 |
| | 3. Limit test for drugs of chemical origin | 150 |
| | 4. Assay of total alkaloids or of drugs of chemical origin | 100 |
| | 5. Identification test for drugs of animal origins or mircobiological | 100 |
| | 6. Fees for testing of Mother tincture, lower potencies up to 3 x or equivalent | 100 |
| | 7. Determination of Biochemic drug through atomic absorbance spectrophotometre. | 75 |

Note:-

1. For tests not listed in the Schedule, charges will be determined by the Director o the Government Analyst of the laboratory/institute as the case may be.

2. For the tests relating to Ayurvedic, Unani and Siddha medicines, charges will b

determined by the Adviser (Indigenous System of Medicine), Director or Government Analyst of the Laboratory/Institute, as the case may be.".

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 310 dated 19th August, 1998

## MINISTRY OF COMMUNICATIONS.

**G.S.R. No. 503(E) dated 19th August 1998.-** In exercise of the powers conferred by Sections 7, 8, 21, 29, 30, 31 and 74 of the Indian Post Office Act, 1898 (6 of 1898), the Central Government hereby makes the following rules further to amend the Indian Post Office Rules, 1993 namely -

1. (i) These rules may be called **the Indian Post Office (Fourth Amendment) Rules, 1998.**

(ii) Theys shall come into force ont he 31st August, 1998

2. In the Indian Post Office Rules, 1933 (hereinafter referred to as the said rules), in Rule 1;-

(a) under the headings "Letters", for the letters and figure "Rs 2", at the two places, where they occur, the letters and figure "Rs 3" shall be substituted;

(b) under the heading "Letter Cards", for the letters and figure "Re 1", the letters and figure "Rs 1.50" shall be substituted;

(c) under the heading "Competition Postcards" for the letters and figure "Rs 2", the letters and figure "Rs 3" shall substituted;

(d) under the heading "Parcels", for the letters and figure "Rs 8 00", at both the places where they occur, the letters and figures "Rs 10" shall be substituted.

3. In Rule 59 of the said rules for the words "ten rupee", the words "twelve rupees" shall be substituted.

4. In Rule 64 of the said rules, sub-rule (1), for the words "rupee one", the words "two rupees" shall be substituted.

5. In Rule 74 of the said rules,-

(i) in item (a), for the letters and figure "Rs 8", the letters and figures "Rs 10" shall be substituted;

(ii) item (b), for the letters and figure 'Rs 4", the letters and figure "Rs 6" shall be substituted.

6. For Rle 194 of the said rules, the following rule shall be substituted, namely -

"194 The embossed envelopes (square, commercial and airmail), letter cards and the registration envelopes specified below shall be sold at the following prices,namely -

| | | |
|---|---|---|
| **Embosed Envelopes** | | |
| For each (Inland envelope) | .. | Rs 3 00 |
| For each Inland (Letter Card) | .. | Rs 1 50 |
| For each (Foreign) envelope (Airmail) | .. | Rs. 6 50 |
| **Registration Envelopes** | | |
| For each small envelope | . | Rs 15 00 + 50 paise Stationery charges |
| For each large envelope | .. | Rs 15.00 + Rs 1 00 Stationery charges |

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 318 dated

18th August, 1998

## MINISTRY OF FINANCE

**G.S.R. No. 501(E) dated 18th August, 1998.**- In exercise of the powers conferred by Section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944 (hereinafter referred to as the said rules), namely.-

1. (i) These rules may be called **the Central Excise (Tenth Amendment) Rules, 1998.**

(ii) They shall come into force on the date of their publication in the Official Gazette

2. In Rule 2 of the Central Excise Rules, 1944, in clause (4),-

(a) for item (xv), the following shall be substituted, namely:-

"(xv) in the City taluka and Dakroj taluka in the district of Ahmedabad of the State of Gujarat, the Commissioner of Central Excise, Ahmedabad-I;",

(b) for item (xvi), the following item shall be substituted, namely -

"(xvi) in the district of Ahmedabad (excluding the City taluka and Daskroi taluka), Dasada taluka in the district of Surendrangar, districts of Kheda, Anand, Gandhinagar, Banaskantha, Mehsana, Patan and Sabarkantha, of the State of Gujarat, the Commissioner of Central Excise, Ahmedabad-I;".

---

Published in the Gazette of India Extraordinary, Part II, Section 3(ii), No.497 dated 6th August, 1998

## MINISTRY OF FINANCE

**S.O. No. 669(E) dated 6th August, 1998.**- In exercise of the powers conferred by the proviso to sub-section (1) of **Section 139 of the Income Tax Act, 1961** (43 of 1961) the Central Board of Direct Taxes **hereby specifies the following areas** for the purposes of the said proviso, namely:-

1 Urban agglomeration of Surat including the areas comprised in the City of Surat constituted under Section 3 of the Bombay Provincial Municipal Corporation Act, 1949 (Bombay Act No. LIX of 1949) as applicable to the State Gujarat and areas declared by the State Government of Gujarat under Section 22 of the Gujarat Town Planning and Urban Development Act, 1976 (Gujarat Act No. 27 of 1976) as 'Surat Urban Development Area';

2 Urban agglomeration of Vadodara including the areas comprised in the Vadodara Municipal Corporation under the Bombay Provincial Municipal Corporation Act, 1949 (Bombay Act No. LIX of 1949) and areas declared by the State Government of Gujarat under Section 22 of the Gujarat Town Planning and Urban Development Act, 1976 (Gujarat Act No. 27 of 1976) as 'Baroda Urban Development Area'.

3. Urban agglomeration of Kochi including the areas comprised in the 'Greater Cochin Development Authority' within the meaning of the Town Planning Act, 1108 (IV of 1108) and the Madras Town Planning Act, 1920 (VII of 1920)

4. Uran agglomeration of Kozhikode including the areas comprised in the corporation of Kozhikode.

5 Urban agglomeration of Kozhikode including the areas comprised in the corporation of Kozhikode.

5 Urban agglomeration of Trivandrum including the areas comprised in the 'Trivandrum Development Authority' within the meaning of the Town Planning Act, 1108 (Kerala Act No. Iv of 1108 Malayalam Era).

6. Urban agglomeration of Coimbatore including the areas comprised in the 'city of Coimbatore' within the meaning of the Coimbatore City Municipal Corporation Act, 1981

(Tamil Nadu Act XXV of 1981).

7 Urabn agglomeration of Madurai including the areas comprised in the 'city of Madurai' withint he meaning of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act No. XV of 1971)

8 Urban agglomeration of Bhopal including the areas as notified under Madhya Pradesh Nagar Tatha Gram Nivesh Adhiniyam, 1973 (23 of 1973), vide Notification No 3773-XXXII-95 dated9-6-1995 published in the M.P. Gazette (Extraordinary) No 273 dated 9-6-1995.

9 Urban agglomeration of Indore including the areas comprised in the 'Indore Vikas Pradhikaram' within the meaning of Madhya Pradesh Nagar Tatha Gram Nivesh Adhiniyam, 1973 (No. 23 of 1973(.

10 Urban agglomeration of Jabalpur including the areas notified by the Government of Madhya Pradesh under Madhya Pradesh Municipal Corporation Act, 1956 as per M P Gazette (Extraordinary) vide Notification No. 382 dated 12-8-1994.

11. Urban agglomeration of Vijayawada including the areas as defined by Vijyawada Municipal Corporation Act, 1981.

12. Urabn agglomeration of Visakhapatnam including the areas defined by the Visakhapatnam Municipal Corporation Act, 1979.

13. Urban agglomeration of Agra including areas comprising the territorial limits of Agra city as per Notification No. 2666-A/11-S(V)-7-6/K(1)-79, dated 8th July. 1982 published in U.P. Government Gazette, the territorial limit of Cantonment Board, Agra and the territorial limit of Dayalbagh Town Area Committee, Agra as per Notification No 3981/ IT-10-101/93, dated 12-08-1993.

14 Urban agglomeration of Meerut including the areas comprising the areas of Municipal Corporation of Meerut including the area of Meerut Cantonment.

15 Urban agglomeration of Allhabad including the areas comprised in the city of Allahabad within the meaning of the U.P Nagar Nigam Act, 1959.

16 Urban agglomeration of Lucknow including the area comprised in the city of Lucknow within the meaning of the U.P., Nagar Mahapalika Ahiniyam, 1959 read with Section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act No. 1 of 1904) and the areas specified in the schedule under Notification No. 4516-A/XI-7-86-IK (37)-83, dated Fabruary 3, 1987.

17. Urban agglomeration of Varanasi including the areas defined as development area in the notification issued by the U.P. State Government from time to time in exercise of powers under Section 3 of the U.P. Urban Planning and Development Act, 1973 (President's Act No. 11 of 1973)

18 Urban agglomeration of Dhanbad including the areas falling in the Municipality of Dhanad including Jagjivan Nagar and Saraidhella as well as areas comprised in the jurisdiction of the three notified area committee i.e., Jharia Notified Area Committee, Katra Notified Area Committee, Chirukunda Notified Area Committee.

19 Urban agglomeration of Patna including the areas comprised in 'Patna' within the meaning of the Patna Municipal Corporation Act, 1951 (No. 23 of 1951).

20 Urban agglomeration of Jamshedpur including areas comprised within the jurisdiction of Jamshedpur Notified Area Committee, Mango Notified Area Committee/ Municipality, Adityapur Notified Area Committee/Municipality and Jugsalai Municipality

21 Urban agglomeration of Kalyan including the areas comprised in the twin 'Cities of Kalyan and Ulhasnagar' within the maning of the Bomba Provicial Municipal Corporation

Act, 1949.

22 Urban agglomeration of Nagpur including the areas comprised in the 'City of Nagpur' within the meaning of the Nagpur Corporation Act, 1948.

23 Urban agglomeration of Thane including the areas comprised in the Ciry of Thane' within the meaning of the Bombay Provicial Municipal Corporation Act, 1949 (Bom LIX of 1949)

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. 524 dated 20th August 1998

## MINISTRY OF FINANCE

**S.O. 710(E) dated 20th August 1998.-** In exercise of the powers conferred by the second proviso to sub-section (1) of **Section 139 of the Income Tax Act, 1961)**, the Central Government hereby specifies following classes of persons to whom the provisions of the first proviso shall not apply namely:-

(a) any person being a non-resident in regard to condition specified in clause (i) to clause (vi) of the first proviso;

(b) any person, being an individual who has attained 65 years of age but is not engaged in any business or profession during the previous year in regard to conditions specified in clause (i) or (iii) of the first proviso.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. 496 dated 6th August 1998

## MINISTRY OF FINANCE

**S.O. 668(E) dated 6th August 1998.-** In exercise of the powers conferred by the proviso to sub-section (1) of **Section 139 of the Income Tax Act, 1961** (43 of 1961), the Central Board of Direct Taxes hereby specifies in the table below, the following floor areas for the purposes of clause (i) of the said proviso, namely:-

TABLE

| Sl No | Place | Property used for residential (other than huts and kutcha dwellings) purposes (sq. ft.) | Property used for commercial purposes (sq. ft.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | Urban agglomeration of- | | |
| (i) | Surat | 1100 | 125 |
| (ii) | Vodadara | 1100 | 175 |
| (iii) | Kochi | 1100 | 125 |
| (iv) | Kozhikode | 1100 | 175 |
| (v) | Trivandrum | 1100 | 175 |
| (vi) | Coimbatore | 1100 | 125 |
| (vii) | Madurai | 1100 | 175 |
| (viii) | Bhopal | 1100 | 175 |
| (ix) | Indore | 1100 | 125 |
| (x) | Jabalpur | 1100 | 175 |
| (xi) | Viyayawada | 1100 | 175 |

# PART II
# INDIAN PARLIAMENT ACTS, 1998

## THE FINANCE (NO. 2) ACT, 1998

The following Act of Parliament received the assent of the President on the 1st August, 1998 and was published in the Gazette of India, (Extra.), Part II Sec. 1, No. 36, dated August 1, 1998.

### PARLIAMENT ACT NO. 21 OF 1998

[ *1st August, 1998* ]

*An Act to give effect to the financial proposals of the Central Government for the fiancial year 1998-99.*

Be it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows: –

### CHAPTER I
### PRELIMINARY

**1. Short title and commencement.** – (1) This Act may be called the Finance (No. 2) Act, 1998.

(2) Save as otherwise provided in this Act, sections 2 to 98 (except section 51) shall be deemed to have come into force on the 1st day of April, 1998.

### CHAPTER II
### RATES OF INCOME TAX

**2. Income Tax.** – (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1998, income tax shall be charged at the rates specified in Part I of the First Schedule.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding six hundred rupees, in addition to total income, and the total income exceeds forty thousand rupees, then, –

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first forty thousand rupees of the total income but without being liable to tax), only for the purpose of charging income tax in respect of the total income; and

(b) the income tax chargeable shall be calculated as follows: –

(i) the total income and the net agricultural income shall be aggregated and the amount of income tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of forty thousand rupees, and the amount of income tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agriucultural income as so increased were the total income;

(iii) the amount of income tax determined in accordance with sub-clause (i) shall be reduced by the amount of income tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1-A) of section 161 or section 164 or section 164-A or section 167-B of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub- section (1) or the rates as specified in that Chapter or section, as the case may be.

(4) In cases in which tax has to be charged and paid under section 115-O of the Income Tax Act, the tax shall be charged and paid at the rate specified inthat section.

(5) In cases in which tax has to be deducted under sections 193, 194, 194-A, 194-B, 194-BB, 194-D and 195 of the Income Tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(6) In cases in which tax has to be deduted under sections 194-C, 194-G, 194-I, 194-J and 194-K of the Income-tax Act, the deduction shall be made at the rates specified in those sections.

(7) In cases in which tax has to be collected under section 206-C or under the proviso to section 194-B of the Income-tax Act, the collection shall be made at the rates specified in that section or at the rate specified in Part II of the First Schedule, as the case may be.

(8) Subject to the provisions of sub-section (9), in cases in which tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1-A) of section 161 or section 164 or section 164-A or section 167-B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the csae may be.

(9) In the cases to which Paragraph A of Part III of the First Schedule

applies, where the assessee has, in the previous year or, if by virtue of any provisions of the Income-tax Act, income tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding six hundred rupees, in addition to total income and the total income exceeds fifty thousand rupees, then, in calculating income tax under the first proviso to sub- section (5) of section 132 of the Income-tax Act or in charging income tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first fifty thousand rupees of the total income but without being liable to tax], only for the purpose of calculating, charging or computing such income tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of fifty thousand rupees, and the amount of income tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at teh rates specified in the said Paragraph A as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income tax or, as the case may be,

"advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income tax or, as the case may be, "advance tax" in respect of the total income.

(10) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1998, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source dervied, of that person computed in accordance with the rules contained in Part IV of the First

Schedule;

(d) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

## CHAPTER III

## DIRECT TAXES

## INCOME TAX

**3. Substitution of new authorities.**—In the Income-tax Act, save as otherwise expressly provided, and unless the context otherwise requires, the reference to any authority specified in column (1) of the Table below shall be substituted with effect from the 1st day of October, 1998 by reference to the authority or authorities specified in the corresponding entry in column (2) of the said Table and such consequential changes as the rules of grammer may require shall also be made:

TABLE

| (1) | (2) |
|---|---|
| 1. Assistant Commissioner | Assistant Commissioner or Deputy Commissioner |
| 2. Assistant Director | Assistant Director or Deputy Director |
| 3. Deputy Commissioner | Joint Commissioner |
| 4. Deputy Director | Joint Director |

**4. Amendment of section 2.**—In section 2 of the Income-tax Act,—

(a) in clause (7-A), with effect from thte 1st day of October, 1998,—

(i) of the words "Assistant Commissioner or Assistant Director", the words "Assistant Commissioner or Deputy Commissioner or Assistant Director or Deputy Director" shall be substituted;

(ii) for the words "Deputy Commissioner or Deputy Director", the words "Joint Commissioner or Joint Director" shall be substituted;

(b) in clause (9-A), after the words "an Assistant Commissioner of Income Tax", the words "or a Deputy Commissioner of Income Tax" shall be inserted with effect from the 1st day of October, 1998;

(c) for clause (11), the following clause shall be substituted with effect from the 1st day of April, 1999, namely:—

'(11) "block of assets" means a group of assets falling within a class of assets comprising,—

(a) tangible assets, being buildings, machinery, plant or furniture;

(b) intangible assets, being know-how, patents, copyrights, trade marks, licences, franchises or any other business or commercial rights of similar nature, in respect of which the same percentage of depreciation is prescribed;';

(d) in clause (19-A), the words "or an Additional Commissioner of Income Tax" shall be omitted with effect from the 1st day of October, 1998;

(e) in clause (19-C), the words "or an Additional Director of Income Tax" shall be omitted with effect from the 1st day of October, 1998;

(f) after clause (28-B), the following clauses shall be inserted with effect from the 1st day of October, 1998, namely:—

'(28-C) "Joint Commissioner" means a person appointed to be a Joint Commissioner of Income Tax or an Additional Commissioner of Income Tax under sub-section (1) of section 117;

(28-D) "Joint Director" means a person appointed to be a Joint Director of Income Tax or an Additional Director of Income Tax under sub-section (1) of section 117;';

(g) in clause (30), the words, figures and brackets ", and for the purposes of sections 92, 93 and 168, includes a person who is not ordinarily resident within the meaning of sub-section (6) of section 6" shall be omitted with effect from the 1st day of April, 1999.

**5. Amendment of section 10.**—In section 10 of the Income-tax Act, with effect from the 1st day of April, 1999,—

(a) clause (5-A) shall be omitted;

(b) in clause (6), item (aa) of sub-clause (i) and sub-clauses (vi-a), (vii-a), (ix) and (x) shall be omitted;

(c) in clause (15), in sub-clause (iv), in the Explanation, after clause (a), the following clause shall be inserted, namely:—

"(aa) the manufacture of computer software or recording of programme on any disc, tape, perforated media or other information device; or";

(d) clause (18-A) shall be omitted;

(e) clauses (22) and (22-A) shall be omitted;

(f) in clause (23-C),—

(A) after sub-clause (iii-a), the following sub-clauses shall be inserted, namely:—

"(iii-ab) any university or other educational institution existing solely for educational purposes and not for purposes of profit, and which is wholly or substantially financed by the Government; or

(iii-ac) any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, and which is wholly or substantially financed by the Government; or

(iii-ad) any university or other educational institution existing solely for educational purposes and not for purposes of profit if the aggregate annual receipts of such university or educational institution do not exceed the amount of annual receipts as may be prescribed; or

(iii-ae) any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, if the aggregate annual receipts of such hospital or institution do not exceed the amount of annual receipts as may be prescribed or";

(B) after sub-clause (v), the following sub-clauses shall be inserted, namely: —

"(vi) any university or other educational institution existing solely for educational purposes and not for purposes of profit, other than those mentioned in sub-clause (iii-ab) or sub-clause (iii-ad) and which may be approved by the prescribed authority; or

(vi-a) any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectivenss or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, other than those mentioned in sub- clause (iii-ac) or sub-clause (iii-ae) and which may be approved by the prescribed authority;";

(C) in the first, second, third and fifth provisos, —

(i) after the word "institution", the following shall be inserted, namely: —

"or any university or other educational institution or any hospital or other medical institution";

(ii) after the words, brackets and letter "or sub-clause (v)", the words, brackets and letters "or sub-clause (vi) or sub-clause (vi-a)" shall be inserted;

(D) after the fourth proviso, the following proviso shall be inserted, namely: —

"Provided also that the exemption under sub-clause (vi) or sub-clause (vi-a) shall not be denied in relation to any funds invested or deposited before the 1st day of June, 1998, otherwise that in any one or more of the forms or modes specified in sub-section (5) of section 11 if such funds do not continue to remain so invested or deposited after the 30th day of March, 2001.";

(g) in clause (23-F), —

(a) the third and fourth provisos shall be omitted;

(b) in the Explanation, for clause (c), the following clauses shall be substituted, namely: —

'(c) "venture capital undertaking" means such domestic company whose shares are not listed in a recognised stock exchange in India and which is engaged in the business of generation or generation and distribution of electricity or any other form of power or engaged in the business of providing telecommunication services or in the business of developing, maintaining and operating any infrastructure facility or engaged in the manufacture or production of such articles or things (including computer software) as may be notified by the Central Government in this behalf;

(d) "infrastrcuture facility" means a road, highway, bridge, airport, port, rail system, a water supply project, irrigation project, sanitation and sewerage system or any other public facility of a similar nature as may be notified by the Board in this behalf in the Official Gazette and which fulfills the condition specified in sub-section (4-A) of section 80-1A;';

(h) for clause (23-G), the following clause shall be substituted, namely: —

"(23-G) any income by way of dividends, other than dividends refered to in section 115-O, interest or long term capital gains of an infrastructure capital fund or an infrastructure capital company from investments made on or after the 1st day of June, 1998 by way of shares or long term finance in any enterprise wholly engaged in the business of developing, maintaining and operating any infrastructure facility and which has been approved by the Central Government on an application made by it in accordance with the rules made in this behalf and which satisfies the prescribed conditions.

*Explanation*. — For the purposes of this clause, —

(a) "infrastructure capital company" means such company as has made investments by way of acquiring shares or providing long term finance to an enterprise wholly engaged in the business of developing, maintaining and operating infrastructure facility;

(b) "infrastrcuture capital fund" means such fund operating under a trust deed registered under the provisions of the Registration Act, 1908 (16 of 1908) established to raise monies by the trustees for investment by way of acquiring shares or providing long term finance to an enterprise wholly engaged in the business of developing, maintaining and operating infrastructure facility;

(c) "infrastructure facility" means, —

(i) a road, highway, bridge, airport, port, rail system, a water supply project, irrigation project, sanitation and sewerage system or any other public facility of a similar nature as may be notified by the Board in this behalf in the Official Gazette and which fulfils the conditions specified in sub-section (4-A) of section 80-IA;

(ii) a project for generation or generation and distribution of electricity or any other form of power where such project starts generating power on or after the 1st day of April, 1993;

(iii) a project for providing telecommunication services on or after the 1st day of April, 1995;

(iv) a project for housing which fulfils the conditions specified in sub-section (4-F) of section 80-IA;

(d) "long term finance" shall have the meaning assigned to it in clause (viii) of sub-section (1) of section 36;";

(i) in clause (26), after the words, brackets and figures "North-Eastern Areas (Reorganisation) Act, 1971 (81 of 1971)", the words "or in the Ladakh region of the State of Jammu and Kashmir" shall be inserted.

**6. Amendment of section 16.**—In section 16 of the Income-tax Act, for clause (i), the following clause shall be substituted with effect from the 1st day of April, 1999, namely:—

"(i) in the case of an assessee whose income from salary, before allowing a deduction under this clause,—

(a) does not exceed one lakh rupees, a deduction of a sum equal to thirty three and one third percent of the salary or twenty five thousand rupees, whichever is less;

(b) exceeds one lakh rupees but does not exceed five lakh rupees, a deduction of a sum of twenty thousand rupees.

*Explanation.*—For the purposes of this clause, where salary is due from, or paid or allowed by, more than one employer, the deduction under this clause shall be computed with reference to the aggregate salary due, paid or allowed to the assessee and shall in no case exceed the amount specified under this clause ;".

**7. Amendment of section 17.**—In section 17 of the Income-tax Act, in clause (2), in the proviso, in clause (v), for the words "ten thousand rupees", the words "fifteen thousand rupees" shall be substituted with effect from the 1st day of April, 1999.

**8. Amendment of section 24.**—In section 24 of the Income-tax Act, with effect from the 1st day of April, 1999,—

(a) in sub-section (1), in clause (i), for the word "one fifth", the word "one fourth" shall be substituted;

(b) in the proviso to sub-section (2), for the word "fifteen", the word "thirty" shall be substituted.

**9. Amendment of section 32.**—In section 32 of the Income-tax Act, in sub-section (1),—

(a) for the opening portion beginning with the words "in respect of depreciation of buildings, machinery, plant or furniture, wholly or partly", and ending with the words and figures "section 34, be allowed,—", the following shall be substituted with effect from the 1st day of April, 1999, namely:—

"In respect of depreciation of—

(i) buildings, machinery, plant or furniture, being tangible assets;

(ii) know-how, patents, copyrights, trade marks, licences, franchises or any other business or commercial rights of similar nature, being intangible assets acquired on or after the 1st day of April, 1998,

owned, wholly or partly, by the assessee and used for the purposes of the business or profession, the following deductions shall be allowed....";

(b) in the fourth proviso, for the words "plant or furniture", the words "plant or furniture, being tangible or know-how, patents, copyrights, trade marks, licences, franchises or any other business or commercial rights of similar nature, being intangible assets" shall be substituted with effect from the 1st day of April, 1999;

(c) after Explanation 2, the following Explanations shall be inserted with effect from the 1st day of April, 1999, namely:—

*Explanation 3.*—For the purposes of this sub-section, the expression "assets" and "block of assets" shall mean—

(a) tangible assets, being buildings, machinery, plant or furniture;

(b) intangible assets, being know-how, patents, copyrights, trade marks, licences, franchises or any other business or commercial rights of similar nature.

*Explanation 4.*—For the purposes of this sub-section, the expression "know-how" means any industrial information or technique likely to assist in the manufacture or processing of goods or in the working of a mine, oil well or other sources of mineral deposits (including searching for discovery or testing of deposits for the winning of access thereto);';

(d) after clause (ii), the following clause shall be inserted and shall be deferred to have been inserted with effect from the 1st day of April, 1998, namely:—

"(iii) in the case of any building, machinery, plant or furniture in respect of which depreciation is claimed and allowed under clause (i) and which is sold, discarded, demolished or destroyed in the previous year (other than the previous year in which it is first brought into use), the amount by which the moneys payable in respect of such building, machinery, plant or furniture, together with the amount of scrap value, if any, fall short of the written down value thereof:

Provided that such deficiency is actually written off in the books of the assessee.

*Explanation.*—For the purposes of this clause,—

(1) "moneys payable" in respect of any building, machinery, plant or furniture includes—

(a) any insurance, salvage or compensation moneys payable in respect thereof;

(b) where the building, machinery, plant or furniture is sold, the price for which it is sold,

so, however, that where the actual cost of a motor car is, in accordance with the proviso to clause (1) of section 43, taken to be twenty five thousand rupees, the moneys payable in respect of such motor car shall be taken to be a sum which bears to the amount for which the motor car is sold or, as the case may be, the amount of any insurance, salvage or compensation moneys payable in respect thereof (including the amount of scrap value, if any) the same proportion as the amount of twenty five thousand rupees bears to the actual cost of the motor car to the assessee as it would have been computed before applying the said proviso;

(2) "sold" includes a transfer by way of exchange or a compulsory acquisition under any law for the time being in force but does not include a transfer, in a scheme of amalgamation, of any asset by the amalgamating company to the amalgamated company where the amalgamated company is an Indian company.";

(e) in the fourth proviso, after the words "referred to in", the words, brackets and figures "clause (xiii) and clause (xiv) of section 47 or" shall be inserted with effect from the 1st day of April, 1999.

**10. Insertion of new section 33-ABA.**—After section 33-AB of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 1999; namely:—

"**33-ABA. Site Restoration Fund.**—(1) Where an assessee is carrying on business consisting of the propecting for, or extraction or production of, petroleum or natural gas or both in India and in relation to which the Central Government has entered into an agreement with such assessee for such business, has before the end of the previous year,—

(a) deposited with the State Bank of India any amount or amounts in an account (hereafter in this section referred to as the special account) maintained by the assessee with that Bank in accordance with, and for the purposes specified in, a scheme (hereafter in this section referred to as the scheme) approved in this behalf by the Government of India in the Ministry of Petroleum and Natural Gas; or

(b) deposited any amount in an account (hereafter in this section referred to as the Site Restoration Account) opened by the assessee in accordance with, and for the purposes specified in, a scheme framed by the Ministry referred to in clause (a) (hereafter in this section referred to as the deposit scheme),

the assessee shall, subject to the provisions of this section, be allowed a deduction (such deduction being allowed before the loss, if any, brought forward from earlier years is set off under section 72) of—

(i) a sum equal to the amount or the aggregate of the amounts so deposited; or

(ii) a sum equal to twenty percent of the profits of such business (computed under the head "Profits and gains of business or profession" before making any deduction under this section),

whichever is less:

Provided that where such assessee is a firm, or any association of persons or any body of individuals, the deduction under this section shall not be allowed in the computation of the income of any partner or, as the case may be, any member of such firm, association of persons or body of individuals:

Provided further that where any deduction, in respect of any amount deposited in the special account, or in the Site Restoration Account, has been allowed under this sub-section in any previous year, no deduction shall be allowed in respect of such amount in any other previous year:

Provided also that any amount credited in the special account or the Site Restoration Account by way of interest shall be deemed to be a deposit.

(2) The deduction under any sub-section (1) shall not be admissible unless the accounts of such business of the assessee for the previous year relevant to the assessment year for which the deduction is claimed have been audited by an accountant as defined in the Explanation below sub-section (2) of section 288 and the assessee furnishes, along with his return of income, the report of such audit in the prescribed form duly signed and verified by such accountant:

Provided that in a case where the assessee is required by or under any other law to get his accounts audited, it shall be sufficient compliance with the provisions of this sub-section if such assessee gets the accounts of such business audited under such law and furnishes the report of the audit as required under such other law and a further report in the form prescribed under this sub-section.

(3) Any amount standing to the credit of the assessee in the special account or the Site Restoration Account shall not be allowed to be withdrawn except for the purposes specified in the scheme or, as the case may be, in the deposit scheme.

(4) Notwithstanding anything contained in sub-section (3), no deduction under sub-section (1) shall be allowed in respect of any amount utilised for the purchase of—

(a) any machinery or plant to be installed in any office premises or residential accommodation, including any accommodation in the nature of a guest house;

(b) any office appliances (not being computers);

(c) any machinery or plant, the whole of the actual cost of which is allowed as a deduction (whether by way of depreciation or otherwise) in computing the income chargeable under the head "Profits and gains of business or profession" of any one previous year;

(d) any new machinery or plant to be installed in an industrial undertaking for the purposes of business of construction, manufacture or production of any article or thing specified in the list in the Eleventh Schedule.

(5) Where any amount standing to the credit of the assessee in the special account or in the Site Restoration Account is withdrawn on closure of the account during any previous year by the assessee, the amount so withdrawn from the account, as reduced by the amount, if any, payable to the Central Government by way or profit or production share as provided in the agreement referred to in section 42, shall be deemed to be the profits and gains of business or profession of that previous year and shall accordingly be chargeable to income tax as the income of that previous year.

*Explanation.*—Where any amount is withdrawn on closure of the account in a previous year in which the business carried on by the assessee is no longer in existence, the provisions of this sub-section shall apply as if the business is in existence in that previous year.

(6) Where any amount standing to the credit of the assessee in the special account or in the Site Restoration Account is utilised by the assessee for the purposes of any expenditure in connection with such business in accordance with the scheme or the deposit scheme, such expenditure shall not be allowed in computing the income chargeable under the head "Profits and gains of business or profession".

(7) Where any amount standing to the credit of the assessee in th especial account or in the Site Restoration Account, which is released during any previous year by the State Bank of India or which is withdrawn by the assessee from the Site Resotration Account for being utilised by the

Department of Law, Govt. Acc. No. LP 924 Date 27.11.02

LP 924

assessee for the purposes of such business in accordance with the scheme or the deposit scheme is not so utilised, either wholly or in part, within that previous year, the whole of such amount or, as the case may be, part thereof which is not so utilised shall be deemed to be profits and gains of business and accordingly chargeable to income tax, as the income of that previous year:

Provided that this sub-section shall not apply in a case where such amount is released during any previous year at the closure of the account in the circumstances specified in clauses (b), (c) and (e) of sub-section (3).

(8) Where any asset acquired in accordance with the scheme or the deposit scheme is sold or otherwise transferred in any previous year by the assessee to any person at any time before the expiry of eight years from the end of the previous year in which it was acquired, such part of the cost of such asset as is relatable to the deduction allowed under sub-section (1) shall be deemed to be the profits and gains of business or profession of the previous year in which the asset is sold or otherwise transferred and shall accordingly be chargeable to income tax as the income of that previous year:

Provided that nothing in this sub-section shall apply—

(i) where the asset is sold or otherwise transferred by the assessee in Government, a local authority, a corporation established by or under a Central, State or Provincial Act or a government company as defined in section 617 of the Companies Act, 1956 (1 of 1956); or

(ii) where the sale or transfer of the asset is made in connection with the succession of a firm by a company in the business or profession carried on by the firm as a result of which the firm sells or otherwise transfers to the company any asset and the scheme or the deposit scheme continues to apply to the company in the manner applicable to the firm.

*Explanation.*—The provisions of clauses (ii) of the proviso shall apply only where—

(i) all the properties of the firm relating to the business or profession immediately before the succession become the properties of the company;

(ii) all the liabilities of the firm relating to the business or profession immediately before the succession become the liabilities of the company; and

(iii) all the shareholders of the company were partners of the firm immediately before the succession.

(9) The Central Government may, if it considers necessary or expedient so to do, by notification in the Official Gazette, direct that the deduction allowable under this section shall not be allowed after such date as may be specified therein.

*Explanation.*—For the purposes of this section,—

(a) "State Bank of India" means the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955);

(b) the expression "amount standing to the credit of the assessee in the special account or the Site Restoration Account" includes interest accrued to such accounts.".

**11. Amendment of section 35.**—In section 35 of the Income-tax Act, in sub-section (2-AB), after clause (4), the following clause shall be inserted, namely:—

"(5) No deduction shall be allowed in respect of the expenditure referred to in clause (1) which is incurred after the 31st day of March, 2000.".

**12. Amendment of section 35-A.**—In section 35-A of the Income-tax Act, in sub-section (1), after the words, figures and letters "after the 28th day of February, 1966", the words, figures and letters "but before the 1st day of April, 1998" shall be inserted with effect from the 1st day of April, 1999.

**13. Amendment of section 35-AB.**—In section 35-AB of the Income-tax Act, in sub-section (1) for the words "in any previous year", the words, letters and figures "in any previous year relevant to the assessment year commencing on or before the 1st day of April, 1998" shall be substituted with effect from the 1st day of April, 1999.

**14. Amendment of section 35-D.**—In section 35-D of the Income-tax Act, with effect from the 1st day of April, 1999,—

(a) in sub-section (1), the following proviso shall be inserted, namely:—

"Provided that where an assessee incurs after the 31st day of March, 1998, any expenditure specified in sub-section (2), the provisions of this sub-section shall have effect as if for the words "an amount equal to one-tenth of such expenditure for each of the ten successive previous years" the words "an amount equal to one-fifth of such expenditure for each of the five successive previous years" had been substituted.';

(b) in sub-section (3), before the explanation, the following proviso shall be inserted, namely:—

"Provided that where the aggregate amount of expenditure referred to in sub-section (2) is incurred after the 31st day of March, 1998, the provisions of this sub-section shall have effect as if for the words "two and one-half percent", the words "five percent" had been substituted.'.

**15. amendment of section 37.**—In section 37 of the Income-tax Act, after sub-section (1), the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

"*Explanation.*—For the removal of doubts, it is hereby declared that any expenditure incurred by an assessee for any purpose which is an offence or which is prohibited by law shall not be deemed to have been incurred for the purpose of business or profession and no deduction or allowance shall be made in respect of such expenditure.".

**16. Amendment of section 41.**—In section 41 of the Income-tax Act, after sub-section (1), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1998, namely:—

"(2) Where any building, machinery, plant or furniture,—

(a) which is owned by the assessee;

(b) in respect of which depreciation is claimed under clause (i) of sub-section (1) of section 32; and

(c) which was or has been used for the purposes of business,

is sold, discarded, demolished or destroyed and the moneys payable in respect of such building, machinery, plant or furniture, as the case may be, together with the amount of scrap value, if any, exceeds the written down value, so much of the excess as does not exceed the difference between the actual cost and the written down value shall be chargeable to income tax as income of the business of the previous year in which the moneys payable for the building, machinery, plant or furniture became due.

*Explanation.*—Where the moneys payable in respect of the building, machinery, plant or furniture referred to in this sub- section become due in the previous year in which the business for the purpose of which the building, machinery, plant or furniture was being used is no longer in existence, the provision of this sub-section shall apply as if the business is in existence in that previous year.".

17. **Amendment of section 42.**—Section 42 of the Income-tax Act shall be re-numbered as sub-section (1) thereof and after sub- section (1) as so re-numbered, the following shall be inserted with effect from the 1st day of April, 1999, namely:—

"(2) Where the business of the assessee consisting of the prospecting for or extraction or production of petroleum and natural gas is transferred wholly or partly or any interest in such business is transferred in accordance with the agreement referred to in sub-section (1), subject to the provisions of the said agreement and where the proceeds of the transfer (so far as they consist of capital sums)—

(a) are less than the expenditure incurred remaining unallowed, a deduction equal to such expenditure remaining unallowed, as reduced by the proceeds of transfer, shall be allowed in respect of the previous year in which such business or interest, as the case may be, is transferred;

(b) exceed the amount of the expenditure incurred remaining unallowed, so much of the excess as does not exceed the difference between the expenditure incurred in connection with the business or to obtain interest therein and the amount of such expenditure remaining unallowed, shall be chargeable to income tax as profits and gains of the business in the previous year in which the business or interest therein, whether wholly or partly, had been transferred:

Provided that in a case where the provisions of this clause do not apply, the deduction to be allowed for expenditure incurred remaining unallowed shall be arrived at by subtracting the proceeds of transfer (so far as they consist of capital sums) from the expenditure remaining unallowed.

*Explanation.*—Where the business or interest in such business is transferred in a previous year in which such business carried on by the assessee is no longer in existence, the provisions of this clause shall apply as if the business is in existence in that previous year;

(c) are not less than the amount of the expenditure incurred remaining unallowed, no deduction for such expenditure shall be allowed in respect of the previous year in which the business or interest in such business is transferred or in respect of any subsequent year or years:

Provided that in a scheme of amalgamation, the amalgamating company sells or otherwise transfers the business to the amalgamated company (being an Indian company), the provisions of this sub-section—

(i) shall not apply in the case of the amalgamating company; and

(ii) shall, as far as may be, apply to the amalgamated company as they would have applied to the amalgamating company if the latter had not transferred the business or interest in the business.".

**18. Amendment of section 43.**—In section 43 of the Income-tax Act, in clause (1),—

(a) after Explanation 8, the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1994, namely:—

"*Explanation 9.*—For the removal of doubts, it is hereby declared that where an asset is or has been acquired on or after the 1st day of March, 1994 by an assessee, the actual cost of asset shall be reduced by the amount of duty of excise or the additional duty leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975), in respect of which a claim of credit has been made and allowed under the Central Excise Rules, 1944.";

(b) after Explanation 9, the following Explanation shall be inserted with effect from the 1st day of April, 1999, namely:—

"*Explanation 10.*—Where a portion of the cost of an asset acquired by the assessee has been met directly or indirectly by the Central Government or a State Government or any authority established under any law or by any other person, in the form of a subsidy or grant or reimbursement (by whatever name called), then, so much of the cost as is relatable to such subsidy or grant or reimbursement shall not be included in the actual cost of the asset to the assessee:

Provided that where such subsidy or grant or reimbursement is of such nature that it cannot be directly relatable to the asset acquired, so much of the amount which bears to the total subsidy or reimbursement or grant the same proportion as such asset bears to all the assets in respect of or with reference to which the subsidy or grant or reimbursement is so received, shall not be included in the actual cost of the asset to the assessee.".

**19. Amendment of section 43-B.**—In section 43-B of the Income-tax Act, after clause (e), in the proviso, after the words, brackets and letter "or clause (d)", the words, brackets and letters "or clause (e)" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1997.

**20. Amendment of section 44-AA.**—In section 44-AA of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 1999,—

(a) for the words "forty thousand", at both the places where they occur, the words "one lakh twenty thousand" shall be substituted;

(b) for the words "five hundred thousand", at both the places where they occur, the words "ten lakh" shall be substituted.

**21. Aamendment of section 47.**—In section 47 of the Income-tax Act,—

(a) in clause (xi), for the figures, letters and words "31st day of December, 1997", the figures, letters and words "31st day of December, 1998" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1998;

(b) after clause (xii), the following clauses shall be inserted with effect from the 1st day of April, 1999, namely:—

"(xiii) where a firm is succeeded by a company in the business carried on by it as a result of which the firm sells or otherwise transfers any capital asset or intangible asset to the company:

Provided that—

(a) all the assets and liabilities of the firm relating to the business immediately before the succession become the assets and liabilities of the company;

(b) all the partners of the firm immediately before the succession become the shareholders of the company in the same proportion in which their capital accounts stood in the books of the firm on the date of succession;

(c) the partners of the firm do not receive any consideration or benefit, directly or indirectly, in any form or manner, other than by way of allotment of shares in the company; and

(d) the aggregate of the shareholding in the company of the partners of the firm is not less than fifty percent of the total voting power in the company and their shareholding continues to be as such for a period of five years from the date of the succession;

(xiv) where a sole proprietary concern is succeeded by a company in the business carried on by it as a result of which the sole proprietary concern sells or otherwise transfers any capital asset or intangible asset to the company:

Provided that—

(a) all the assets and liabilities of the sole proprietary concern relating to the business immediately before the succession become the assets and liablities of the company;

(b) the shareholding of the sole proprietor in the company is not less than fifty percent of the total voting power in the company and his shareholding continues to remain as such for a period of five years from the date of the succession; and

(c) the sole proprietor does not receive any consideration or benefit, directly or indirectly, in any form or manner, other than by way of allotment of shares in the company;

(xv) any transfer in a scheme for lending of any securities under an agreement or arrangement, which the assessee has entered into with the borrower of such securities and which is subject to the guidelines issued by the Securities and Exchange Board of India, established under section 3 of the Securities and Exchange Board of India Act, 1992 (15 of 1992), in this regard.".

**22. Amendment of section 47-A.**—In section 47-A of the Income-tax Act, after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of April, 1999, namely:—

"(3) Where any of the conditions laid down in the proviso to clause (xiii) or the proviso to clause (xiv) of section 47 are not complied with, the amount of profits or gains arising from the transfer of such capital asset or intangible asset not charged under section 45 by virtue of conditions laid down in the proviso to clause (xiii) or the proviso to clause (xiv) of section 47 shall be deemed to be the profits and gains chargeable to tax of the successor company for the previous year in which the requirements of the proviso to clause (xiii) or the proviso to clause (xiv), as the case may be, are not complied with.".

**23. Insertion of new section 50-A.**—After section 50 of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1998, namely:—

"**50-A. Special provision for cost of acquisition in case of depreciable asset.**—Where the capital asset is an asset in respect of which a deduction on account of depreciation under clause (i) of sub-section (1) of section 32 has been obtained by the assessee in any previous year, the provisions of sections 48 and 49 shall apply subject to the modification that the written down value, as defined in clause (6) of section 43, of the asset, as adjusted, shall be taken as the cost of acquisition of the asset.".

**24. Amendment of section 54-H.**—In section 54-H of the Income-tax Act, after the figures and letters "54-D", the figures and letters ", 54-EA, 54-EB" shall be inserted with effect from the 1st day of April, 1999.

**25. Amendment of section 69-C.**—In section 69-C of the Income-tax Act, the following proviso shall be inserted at the end with effect from the 1st day of April, 1999, namely:—

"Provided that, notwithstanding anything contained in any other provision of this Act, such unexplained expenditure which is deemed to be the income of the assessee shall not be allowed as a deduction under any head of income.".

**26. Insertion of new section 71-B.**—After section 71-A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 1999, namely:—

"**71-B. Carry forward and set-off of loss from house property.**—Where for any assessment year the net result of computation under the head "Income from house property" is a loss to the assessee and such loss cannot be or is not wholly set-off against income from any other head of income in accordance with the provisions of section 71, so much of the loss as has not been set-off or where he had no income under any other head, the whole loss shall, subject to the other provisions of this Chapter, be carried forward to the following assessment year and—

(i) be set-off against the income from house property assessable for that assessment year; and

(ii) the loss, if any, which has not been set-off wholly, the amount of loss not so set-off,

shall be carried forward to the following assessment year, not being more than eight assessment year immediately succeeding the assessment year for which the loss was first computed.".

**27. Amendment of section 72-A.**—In section 72-A of the Income-tax Act, after sub-section (3) and before the Explanation, the following shall be inserted with effect from the 1st day of April, 1999, namely:—

"(4) Where there has been reorganisation of business, whereby, a firm is succeeded by a company fulfilling the conditions laid down in clause (xiii) of section 47 or a proprietary concern is succeeded by a company fulfilling the conditions laid down in clause (xiv) of section 47, then, notwithstanding anything contained in any other provisions of this Act, the accumulated loss and the unabsorbed depreciation of the predecessor firm or the proprietary concern, as the case may be, shall be deemed to be the loss or allowance for depreciation of the successor company for the previous year in which business reorganisation was effected and other provisions of this Act relating to set off and carry forward of loss and allowance for depreciation shall apply accordingly:

Provided that if any of the conditions laid down in the proviso to clause (xiii) or the proviso to clause (xiv) to section 47 are not complied with, the set off of loss or allowance of depreciation made in any previous year in the hands of the successor company, shall be deemed to be the income of the company chargeable to tax in the year in which such conditions are not complied with.

(5) For the purposes of sub-section (4),—

(a) "accumulated loss" means so much of the loss of the predecessor firm or the proprietary concern, as the case may be, under the head "profit and gains of business or profession" (not being a loss sustained in a speculation business) which such predecessor firm or the proprietary concern would have been entitled to carry forward and set off under the provisions of section 72 if the reorganisation of business had not taken place;

(b) "unauthorised depreciation" means so much of the allowance for depreciation of the predecessor firm or the proprietory concern, as the case may be, which remains to be allowed and which would have been allowed to the predecessor firm or the proprietary concern, as the case may be, under the provisions of this Act, if the reorganisation of business had not taken place.".

**28. Substitution of new section for sections 80-DD and 80-DDA.**—For sections 80-DD and 80-DDA of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1999, namely:—

"**80-DD. Deduction in respect of maintenance including medical treatment of handicapped dependent.**—(1) In computing the total income of an assessee who is a resident of India, being an individual or a Hindu Undivided family, there shall be deducted in accordance with and subject to the provisions of this section, the amount—

(a) of expenditure incurred by way of medical treatment (including nursing), training and rehabilitation of a handicapped depdendant; or

(b) paid or deposited under any scheme framed in this behalf by the Life Insurance Corporation or Unit Trust of India subject to the conditions specified in sub-section (2) and approved by the Board in this behalf for the maintenance of handicapped dependant,

out of his income chargeable to tax:

Provided that no such amount shall exceed forty thousand rupees in the aggregate under clause (a) or clause (b) or both.

(2) The deduction under clause (b) of sub-section (1) shall be allowed only if the following conditions are fulfilled, namely:—

(a) the scheme referred to in clause (b) of sub-section (1) provides for payment of annuity or lump sum amount for the benefit of a handicapped dependant in the event of the death of the individual or the member of the Hindu undivided family in whose name subscription to the scheme has been made;

(b) the assessee nominates either the handicapped dependant or any other person or a trust to receive the payment on this behalf, for the benefit of the handicapped dependant.

(3) If the handicapped dependant predeceases the individual or the member of the Hindu undivided family referred to in sub-section (2), an amount equal to the amount paid or deposited under clause (b) of sub-section (1) shall be deemed to be the income of the assessee of the previous year in which such amount is received by the assessee and shall accordingly be chargeable to tax as the income of that previous year.

(4) In this section,—

(a) "government hospital" includes a departmental dispensary whether full-time or part-time established and run by a Department of the Government for the medical attendance and treatment of a class or classes of government servants and members of their families, a hospital maintained by a local authority and any other hospital maintained by a local authority and any other hospital with which arrangements have been made by the Government for the treatment of government servants;

(b) "handicapped dependant" means a person who—

(i) is a relative of the individual or, as the case may be, is a member of the Hindu undivided family and is not dependant on any person other than such individual or Hindu undivided family for his support or maintenance; and

(ii) is suffering from a permanent physical disability (including blindness) or is subject to mental retardation, being a permanent physical disability or mental retardation specified in the rules made by the Board for the purposes of this section, which is certified by a physician, a surgeon, an oculist or a psychiatrist, as the case may be, working in a government hospital, and which has the effect of reducing considerably such person's capacity for normal work or engaging in a gainful employment or occupation;

(c) "Life Insurance Corporation" shall have the same meaning as in clause (iii) of sub-section (8) of Section 88;

(d) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963 (52 of 1963).'.

29. **Amendment of section 80-G.**—In section 80-G of the Income-tax Act, with effect from the 1st day of April, 1999, namely:—

(a) in sub-section (1), in clause (i), after the word, brackets, figures and letters "sub-clause (iii-hf)", the words, brackets, figures and letters "or sub-clause (iii-hg) or sub-clause (iii- hh)" shall be inserted;

(b) in sub-section (2), in clause (a), after sub-clause (iii-hf), the following sub-clauses shall be inserted, namely:—

"(iii-hg) the National Sports Fund to be set up by the Central Government; or

(iii-hh) the National Cultural Fund set up by the Central Government; or";

(c) in sub-section (5), in clause (i), the words, brackets, figures and letter "or clause (22) or clause (22-A)" shall be omitted.

30. **Insertion of new section 80-GG.**—After section 80-G of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 1998, namely:—

"80-GG. **Deductions in respect of rents paid.**—In computing the total income of an assessee, not being an assessee having any income falling within clause (13-A) of section 10, there shall be deducted any expenditure incurred by him in excess of ten percent of his total income towards payment of rent (by whatever name called) in respect of any furnished or unfurnished accommodation occupied by him for the purposes of his own residence, to the extent to which such excess expenditure does not exceed two thousand rupees per month or twenty five percent of his total income for the year, whichever is less, and subject to such other conditions or limitations as may be prescribed, having regard to the area or place in which such accommodation is situated and other relevant considerations:

Provided that nothing in this section shall apply to an assessee in any case where any residential accommodation is—

(i) owned by the assessee or by his spouse or minor child or, where such assessee is a member of a Hindu undivided family, by such family, at the place where he ordinarily resides or performs duties of his office or employment or carries on his business or profession; or

(ii) owned by the assessee at any other place, being accommodation in the occupation of the assessee, the value of which is to be determined under sub-clause (i) of clause (a) or, as the case may be, clause (b) of sub-section (2) of section 23.

*Explanation.*—In this section, the expression "ten percent of his total income" and "twenty five percent of his total income" shall mean ten percent or twenty five percent, as the case may be, of the assessee's total income before allowing deduction for any expenditure under this section."

31. **Insertion of new section 80-HHBA.**—After section 80-HHB of the Income-tax Act, the following section shall be inserted with effect from

the 1st day of April, 1999, namely:—

**'80-HHBA. — Deduction in respect of profits and gains from housing projects in certain cases.** — (1) Where the gross total income of an assesee being an Indian company or a person (other than a company) who is a resident in India includes any profits and gains derived from the execution of a housing project awarded to the assessee on the basis of global tender and such project is aided by the World Bank, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to fifty percent thereof.

(2) The deductions under this section shall be allowed only if the following conditions are fulfilled, namely:—

(i) the assessee maintains separate accounts in respect of the profits and gains derived from the business of the execution of the housing project undertaken by him and, where the assessee is a person other than an Indian Company or a co-operative society, such accounts have been audited by an accountant as defined in the Explanation below sub-section (2) of section 288 and the assessee furnishes along with his return of income the report of such audit in the prescribed form duly signed and verified by such accountant;

(ii) an amount equal to fifty percent of the profits and gains referred to in sub-section (1) is debited to the profit and loss account of the previous year in respect of which the deduction under this section is to be allowed and credited to the reserve account (to be called the Housing Projects Reserve Account) to be utilized by the assessee during a period of five years next following for the purposes of his business other than for distribution by way of dividends or profit:

Provided that where the amount credited by the assessee to the Housing Projects Reserve Account in pursuance of clause (ii) is less than fifty percent of the profits and gains referred to in sub-section (1), the deduction under this section shall be limited to the amount so credited in pursuance of clause (ii).

(3) If at any time before the expiry of five years from the end of the previous year in which the deduction under sub-section (1) is allowed, the assessee utilises the amount credited to the Housing Reserve Account for distribution by way of dividends or profit or for any other purpose which is not a purpose of the business of the assessee, the deduction originally allowed under sub-section (1) shall be deemed to have been wrongly allowed and the Assessing Officer may, notwithstanding anything contained in this Act, recompute the total income of the assessee for the relevant previous year and make necessary amendment and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the money was so utilised.

(4) Notwithstanding anything contained in any other provision of this Chapter under heading "C—Deduction in respect of certain incomes", no part of the income payable to the assessee for the execution of a housing project under sub-section (1) shall qualify for deduction for any assessment

year under any other provision.

Explanation.—For the purposes of this section,—

(a) "housing project" means a project for—

(i) the construction of any building, road, bridge or other structure in any part of India;

(ii) the execution of such other work (of whatever nature) as may be prescribed;

(b) "World Bank" means the International Bank, for Reconstruction and Development Bank referred to in the International Monetary Fund and the Bank Act, 1945.".

32. **Amendment of section 80-HHD.**—In section 80-HHD of the Income-tax Act, after sub-section (6), and before the Explanation, the following sub-section shall be inserted with effect from the 1st day of April, 1998, namely:—

'(7) Where a deduction under sub-section (1) is claimed and allowed in respect of profits derived from the business of a hotel, such part of profits shall not qualify to that extent for deduction for any assessment year under any other provisions of this Chapter under the heading "C.—Deductions in respect of certain incomes", and shall in no case exceed the profits and gains of such hotel.'.

33. **Amendment of section 80-HHE.**—In section 80-HHE of the Income-tax Act, with effect from the 1st day of April, 1999,—

(a) after sub-section (1), the following shall be inserted, namely:—

"Provided that if the assessee, being a company, engaged in the export out of India of computer software, issues a certificate referred to in clause (b) of sub-section (4-A), that in respect of the amount of the export specified therein, the deduction under this sub-section is to be allowed to a supporting software developer, then the amount of deduction in the case of an assessee shall be reduced by such amount which bears to the total profits derived by the assessee from the export, the same proportion as the amount of the export turnover specified in such certificate bears to the total export turnover of the assessee.

(1-A) Where the assessee, being a supporting software developer, has during the previous year, developed and sold computer software to an exporting company in respect of which the said company has issued a certificate under the proviso to sub-section (1), there shall, in accordance with and subject to the provisions of this section, be allowed in computing the total income of the assessee a deduction of the profits derived by the assessee from the developing and selling of computer software to the exporting company in respect of which the certificate has been issued by the said company.";

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

"(3-A) For the purposes of sub-section (1-A), profits derived by a supporting software developer shall be,—

(i) in a case where the business carried on by the supporting software developer consists exclusively of developing and selling of computer software to one or more exporting companies solely engaged in exports, the profits of such business;

(ii) in a case where the business carried on by a supporting software developer does not consist exclusively of developing and selling of computer software to one or more exporting companies, the amount which bears to the profits of the business, the same proportion as the turnover in respect of sale to the respective exporting company bears to the total turnover of the business carried on by the assessee.";

(c) after sub-section (4), the following sub-section shall be inserted, namely: —

"(4-A) The deduction under sub-section (1-A) shall not be admissible unless the supporting software developer furnishes in the prescribed form along with his return of income, —

(i) the report of an accountant, as defined in the Explanation below sub-section (2) of section 288, certifying that the deduction has been correctly claimed on the basis of the profits of the supporting software developer in respect of sale of computer software to the exporting company; and

(ii) a certificate from the exporting company containing such particulars as may be prescribed and verified in the manner prescribed that in respect of the export turnover mentioned in the certificate, the exporting company has not claimed deduction under this section:

Provided that the certificate specified in clause (b) shall be duly certified by the auditor auditing the accounts of the exporting assessee under the provisions of this Act or under any other law.";

(d) in the Explanation below sub-section (5), —

(i) in clause (b), after the words "any such programme", the words "or any customised electronic data" shall be inserted;

(ii) after clause (c), the following clause shall be inserted, namely: —

'(ca) "exporting company" means a company referred to in sub-section (1) making actual export of computer software;';

(iii) after clause (e), the following clause shall be inserted, namely: —

'(ea) "supporting software developer" means an Indian company or a person (other than a company) resident in India, developing and selling computer software to an exporting company for the purposes of export.'.

**34. Amendment of section 80-IA.** — In section 80-IA of the Income-tax Act, —

(i) after the words, "basic or cellular", the words "including radiopaging, domestic satellite service or network of trunking and electronic data interchange services or construction and development of housing projects" shall be inserted;

(ii) after the words "commercial production" the words "or refining" shall be inserted;

(b) in sub-section (2), —

(i) in clause (iii), in the proviso, for the words, figures and letters "ending on the 31st day of March, 1998", the words, figures and letters "ending on the 31st day of March, 2000" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1998;

(ii) in clause (iv), in sub-clause (b),—

(A) for the words, figures and letters "ending on the 31st day of March, 1998", the words, figures and letters "ending on the 31st day of March, 2000" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1998;

(B) in the proviso, for the figures "2000", the figures "2003" shall be substituted with effect from the 1st day of April, 1999;

(iii) in sub-clause (c), for the words, figures and letters "ending on the 31st day of March, 1999", the words, figures and letters "ending on the 31st day of March, 2000" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1998;

(c) in sub-section (4-B), in clause (ii), for the figures "1998", the figures "1999" shall be substituted;

(d) in sub-section (4-C), after the words "basic or cellular", the words "including radiopaging, domestic satellite service or network of trunking and electronic data interchange services" shall be inserted with effect from the 1st day of April, 1999;

(e) (i) in sub-section (4-E), after the words "commercial production", the words "or refining" shall be inserted;

(ii) in sub-section (4-E), the following proviso shall be inserted, with effect from the 1st day of April, 1999, namely:—

"Provided that the provisions of this section shall apply in case of refining of mineral oil where the undertaking begins refining on or after the 1st day of October, 1998;";

(f) after sub-section (4-E), the following sub-section shall be inserted with effect from the 1st day of April, 1999, namely:—

"(4-F) This section applies to an undertaking, engaged in developing and building housing projects approved by a local authority subject to the condition that the size of the plot of land has a minimum area of one acre, and the residential unit has a built up area not exceeding one thousand square feet:

Provided that the undertaking commences development and construction of the housing project on or after the 1st day of October, 1998 and completes the same before the 31st day of March, 2001.";

(g) in sub-section (5), after clause (v), the following clause shall be inserted with effect from the 1st day of April, 1999, namely:—

"(vi) in the case of a housing project referred to in sub-section (4-F), hundred percent of profits and gains derived from such business.";

(h) in sub-section (6),—

(i) in clause (vi), after the words "basic or cellular", the words "including radiopaging and domestic satellite service" shall be inserted with effect from the 1st day of April, 1999;

(ii) in clause (viii), after the words "commercial production", the words "or refining" shall be inserted with effect from the 1st day of April, 1999;

(i) after sub-section (9), the following sub-section shall be inserted with effect from the 1st day of April, 1999, namely:—

'(9-A) Where any amount of profits and gains of an industrial undertaking or of a hotel in the case of an assessee is claimed and allowed under this section for any assessment year, deduction to the extent of such profits and gains shall not be allowed under any other provisions of this Chapter under the heading "C.- -Deductions in respect of certain incomes", and shall in no case exceed the profits and gains of the undertaking or hotel, as the case may be.';

(j) in sub-section (12),—

(i) clause (a) shall be re-lettered as clause (aa) and before clause (aa) as so re-lettered, the following clause shall be inserted with effect from the 1st day of April, 1999, namely:—

'(a) "domestic satellite" means a satellite owned and operated by an Indian company for providing telecommunication service;';

(ii) in clause (c), with effect from the 1st day of April, 1999,- -

(A) in sub-clause (4), after the words "basic or cellular", the words "including radio paging and domestic satellite service" shall be inserted;

(B) in sub-clause (6), after the words "commercial production" the words "or refining" shall be inserted;

(iii) in clause (ca), in sub-clause (i), after the word "port", the words "inland waterways and inland ports," shall be inserted with effect from the 1st day of April, 1999.

35. **Insertion of new section 80-JJA.**—After section 80-JJ of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 1999, namely:—

"80-JJA. **Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste.**—Where the gross total income of an assessee includes any profits and gains derived from the business of collecting and processing or treating of bio-degradable waste for generating power, producing bio-gas, making pellets or briquettes for fuel or organic manure, there shall be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to the whole of such income, or five lakh rupees, whichever is less.".

36. **Insertion of new section 80-JJAA.**—After section 80-JJA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 1999, namely:—

'80-JJAA. **Deduction in respect of employment of new workmen.**—(1) Where the gross total income of an assessee, being an Indian Company, includes any profits and gains derived from any industrial undertaking engaged in the manufacture or production of article or thing, there shall, subject to the conditions specified in sub-section (2), be allowed a deduction of an amount equal to thirty percent of additional wages paid to the new regular workman employed by the assessee in the previous year for three assessment years including the assessment year relevant to the previous year in which such employment is provided.

(2) No deduction under sub-section (1) shall be allowed—

(a) if the industrial undertaking is formed by splitting up or reconstruction of an existing undertaking or amalgamation with another industrial undertaking;

(b) unless the assessee furnishes alongwith the return of income the report of the accountant, as defined in the Explanation below sub-section (2) of section 288 giving such particulars in the report as may be prescribed.

*Explanation.*—For the purposes of this section, the expressions,—

(i) "additional wages" means the wages paid to the new regular workmen in excess of one hundred workmen employed during the previous year:

Provided that in the case of an existing undertaking, the additional wages shall be nil if the increase in the number of regular workmen employed during the year is less than ten percent of existing number of workmen employed in such undertaking as on the last day of the preceding year;

(ii) "regular workman" does not include,—

(a) a casual workman; or

(b) a workman employed through contract labour; or

(c) any other workman employed for a period of less than three hundred days during the previous year;

(iii) "workman" shall have the meaning assigned to it in clause(s) of section 2 of the Industrial Disputes Act, 1947 (14 of 1947).'.

37. **Amendment of section 80-P.**—In section 80-P of the Income-tax Act, in sub-section (2), in clause (c), with effect from the 1st day of April, 1999,—

(a) in sub-clause (i), for the words "forty thousand rupees", the words "one hundred thousand rupees" shall be substituted;

(b) in sub-clause (ii), for the words "twenty thousand rupees", the words "fifty thousand rupees" shall be substituted.

38. Amendment of section 115-AD.—In section 115-AD of the Income Tax Act, in sub-section (1), for clause (a), the following clause shall be substituted with effect from the 1st day of April, 1999, namely:—

"(a) income received in respect of securities (other than units referred to in section 115-AB); or".

39. **Amendment of section 116.**—In section 116 of the Income-tax Act, after clause (cc), the following clause shall be inserted with effect from the 1st day of October, 1998, namely:—

"(cca) "Joint Directors of Income Tax or Joint Commissioners of Income Tax";.

40. **Amendment of section 139.**—In section 139 of the Income-tax Act, in sub-section (1), with effect from the 1st day of August, 1998,—

(a) in the proviso,—

(i) for the word "two", the word "one" shall be substituted;

(ii) after clause (iv), the following shall be inserted, namely:-

'(v) is the holder of the credit card, not being an "add-on" card, issued by any bank or institution; or

(vi) is a member of a club where entrance fee charged is twenty five thousand rupees or more:

Provided further that the Central Government may, by notification in the Official Gazette, specify the class or classes of persons to whom the provisions of the first proviso shall not apply;';

(b) after Explanation 3, the following Explanation shall be inserted, namely:—

'*Explanation 4.*—For the purposes of this sub-section, the expression "travel to any foreign country" does not include travel to the neighbouring countries or to such places of pilgrimage as the Board may specify in this behalf by notification in the Official Gazette.'.

41. **Amendment of section 139-A.**—In section 139-A of the Income-tax Act, with effect from the 1st day of August, 1998,—

(a) in sub-section (1), in clause (ii), for the words "fifty thousand rupees", the words "five lakh rupees" shall be substituted;

(b) in sub-section (5), in clause (c), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that a person shall quote General Index Register Number till such time Permanent Account Number is allotted to such person.";

(c) in sub-section (6), after the words "the Permanent Account Number", the words "or the General Index Register Number" shall be inserted;

(d) in sub-section (8),—

(i) in clause (b), after the words "the Permanent Account Number", the words "or the General Index Register Number" shall be inserted;

(ii) after clause (c), the following clauses shall be inserted, namely:—

"(d) class or classes of persons to whom the provisions of this section shall not apply;

(e) the form and the manner in which the person who has not been allotted a Permanent Account Number or who does not have General Index Register Number shall make his declaration;

(f) the manner in which the Permanent Account Number or the General Index Register Number shall be quoted in respect of the categories of transactions referred to in clause (c);

(g) the time and the manner in which the transactions referred to in clause (c) shall be intimated to the prescribed authority.";

(e) in the Explanation at the end, after clause (c), the following clause shall be inserted, namely:—

'(d) "General Index Register Number" means a number given by an Assessing Officer to an assessee in the General Index Register maintained by him and containing the designation and particulars of the ward or circle or range of the Assessing Officer.'.

**42. Amendment of section 143.**—In section 143 of the Income-tax Act, in sub-section (3), for the words "determine the sum payable by him", the words "determine the sum payable by him or refund of any amount due to him" shall be substituted with effect from the 1st day of October, 1998.

**43. Insertion of new section 145-A.**—After section 145 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 1999, namely:—

'145-A. **Method of accounting in certain cases.**—Notwithstanding anything to the contrary contained in section 145, the valuation of purchase and sale of goods and inventory for the purposes of determining the income chargeable under the head "Profits and gains of business or profession" shall be—

(a) in accordance with the method of accounting regularly employed by the assessee; and

(b) further adjusted to include the amount of any tax, duty, cess of fee (by whatever name called) actually paid or incurred by the assessee to bring the goods to the place of its location and condition as on the date of valuation.

*Explanation.*—For the purposes of this section, any tax, duty, cess or fee (by whatever name called) under any law for the time being in force, shall include all such payment notwithstanding 'any right arising as a consequence to such payment.'.

**44. Amendment of section 158-BA.**—In section 158-BA of the Income-tax Act, after sub-section (2), the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 1995, namely:—

"*Explanation.*—For the removal of doubts, it is hereby declared that—

(a) the assessment made under this Chapter shall be in addition to the regular assessment in respect of each previous year included in the block period;

(b) the total undisclosed income relating to the block period shall not include the income assessed in any regular assessment as income of such block period;

(c) the income assessed in this Chapter shall not be included in the regular assessment of any previous year included in the block period.".

**45. Amendment of section 158-BB.**—In section 158-BB of the Income-tax Act, in sub-section (1), in the Explanation, in clause (b), after the words "by whatever name called", the words "to any partner not being a working partner" shall be inserted with effect from the 1st day of April, 1999.

**46. Amendment of section 158-BE.**—In section 158-BE of the Income-tax Act, after sub-section (2), the existing Explanation shall be renumbered as Explanation 1 and after Explanation 1 as so renumbered, the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 1995, namely:—

"*Explanation 2.*—For the removal of doubts, it is hereby declared that the authorisation referred to in sub-section (1), shall be deemed to have been executed,—

(a) in the case of search, on the conclusion of search as recorded in the last panchnama drawn in relation to any person in whose case the warrant of authorisation has been issued;

(b) in the case of requisition under section 132-A, on the actual receipt of the books of account or other documents or assets by the Authorised Officer.".

47. **Amendment of section 192.**—In section 192 of the Income-tax Act, for sub-section (2-B), the following sub-section shall be substituted with effect from the 1st day of August, 1998, namely:—

'(2-B) Where an assessee who receives any income chargeable under the head "Salaries" has, in addition, any income chargeable under any other head of income (not being a loss under any such head other than the loss under the head "Income from house property") for the same financial year, he may send to the person responsible for making the payment referred to in sub-section (1) the particulars of—

(a) such other income and of any tax deducted thereon under any other provision of this Chapter;

(b) the loss, if any, under the head "Income from house property",

in such form and verified in such manner as may be prescribed, and thereupon the person responsible as aforesaid shall take—

(i) such other income and tax, if any, deducted thereon; and

(ii) the loss, if any, under the head "Income from house property",

also into account for the purposes of making the deduction under sub-section (1):

Provided that this sub-section shall not in any case have the effect of reducing the tax deductible except where the loss under the head "Income from house property" has been taken into account, from income under the head "Salaries" below the amount that would be so deductible if the other income and the tax deducted thereon had not been taken into account.'.

48. **Amendment of Chapter XIX-B.**—In Chapter XIX-B of the Income-tax Act, with effect from the 1st day of October, 1998,—

(a) in section 245-N,—

(i) for clause (a), the following clause shall be substituted, namely:—

'(a) "advance ruling" means—

(i) a determination by the Authority in relation to a transaction which has been undertaken or is proposed to be undertaken by a non-resident applicant and such determination shall include the determination of any question of law or of fact specified in the application;

(ii) a decision by the Authority in relation to an assessment which is pending before any of the income tax authority or the Tribunal in case of an applicant who is a resident in India and such decision shall include the decision on question of law or fact arising out of the orders of assessment in respect of which an application has been made by a resident applicant;';

(ii) for clause (b), the following clause shall be substituted, namely:—

'(b) "applicant" means any person who—

(i) is a non-resident; or

(ii) is a resident falling with any such class or category of persons as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(iii) makes an application under sub-section (1) of section 245- Q;';

(b) in section 245-R, in sub-section (2), in the first proviso, after the words "allow the application", the words "except in the case of a resident applicant" shall be inserted;

(c) after section 245-R, the following section shall be inserted, namely:—

"245-RR. **Appellate authority not to proceed in certain cases.**— No income tax authority or the Appellate Tribunal shall proceed to decide any issue in respect to which an application has been made by an applicant, being a resident, under sub-section (1) of section 245-R.".

**49. Insertion of new section 246-A.**—After section 246 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of October, 1998, namely:—

'246-A. **Appealable orders before Commissioner (Appeals).**—(1) Any assessee aggrieved by any of the following orders (whether made before or after the appointed day) may appeal to the Commissioner (Appeals) against—

(a) an order against the assessee where the assessee denies his liability to be assessed under this Act or an intimation under sub-section (1) or sub-section (1-B) of section 143, where the assessee objects to the making of adjustments, or any order of assessment under sub-section (3) of section 143 or 144, to the income assessed, or to the amount of tax determined, or to the amount of loss computed, or to the status under which he is assessed;

(b) an order of assessment, re-assessment or re-computation under section 147 or section 150;

(c) an order made under section 154 or section 155 having the effect of enhancing the assessment or reducing a refund or an order refusing to allow the claim made by the assessee under either of the said sections;

(d) an order made under section 163 treating the assessee as the agent of a non-resident;

(e) an order made under sub-section (2) or sub-section (3) of section 170;

(f) an order made under section 171;

(g) an order made under clause (b) of sub-section (1) or under sub-section (2) or sub-section (3) or sub-section (5) of section 185 in respect of an assessment for the assessment year commencing on or before the 1st day of April, 1992;

(h) an order cancelling the registration of a firm under sub- section (1) or under sub-section (2) of section 186 in respect of any assessment for the assessment year commencing on or before the 1st day of April, 1992 or any earlier assessment year;

(i) an order made under section 237;

(j) an order imposing a penalty under—

(A) section 221; or

(B) section 271, section 271-A, section 271-F, section 272-AA or section 272-BB;

(C) section 272, section 272-B or section 273, as they stood immediately before the 1st day of April, 1989, in respect of an assessment for the assessment year commencing on the 1st day of April, 1988, or any earlier assessment year;

(k) an order of assessment made by an Assessing Officer under clause (c) of section 158-BC, in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132-A on or after the 1st day of January, 1997;

(l) an order imposing a penalty under sub-section (2) of section 158-BFA;

(m) an order imposing a penalty under section 271-B or section 271-BB;

(n) an order made by a Deputy Commissioner imposing a penalty under section 271-C, section 271-D or section 271-E;

(o) an order made by a Deputy Commissioner or a Deputy Director imposing a penalty under section 272-A;

(p) an order made by a Deputy Commissioner imposing a penalty under section 272-AA;

(q) an order imposing a penalty under Chapter XXI;

(r) an order made by an Assessing Officer other than a Deputy Commissioner under the provisions of this Act in the case of such person or class of persons, as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct.

*Explanation.*—For the purposes of this sub-section, where on or after the 1st day of October, 1998, the post of Deputy Commissioner has been redesignated as Joint Commissioner and the post of Deputy Director has been redesignated as Joint Director, the references in this sub-section for "Deputy Commissioner" and "Deputy Director" shall be substituted by "Joint Commissioner" and "Joint Director" respectively.

(2) Notwithstanding anything contained in sub-section (1) of section 246, every appeal under this Act which is pending immediately before the appointed day, before the Deputy Commissioner (Appeals) and any matter arising out of or connected with such appeals and which is so pending shall stand transferred on that date to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be reopened or that he be re-heard.

*Explanation.*—For the purposes of this section, "appointed day" means the day appointed by the Central Government by notification in the Official Gazette.'.

**50. Amendment of section 249.**—In section 249 of the Income-tax Act, with effect from the 1st day of October, 1998,—

(a) in sub-section (1), after the words "verified in the prescribed manner", the following words, brackets, letters and figures shall be inserted, namely:—

"and shall, in case of an appeal made to the Commissioner (Appeals) on or after the 1st day of October, 1998, irrespective of the date of initiation of the assessment proceedings relating thereto be accompanied by a fee of,—

(i) where the total income of the assessee as computed by the Assessing Officer in the case to which the appeal relates is one hundred thousand rupees or less, two hundred fifty rupees;

(ii) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than one hundred thousand rupees but not more than two hundred thousand rupees, five hundred rupees;

(iii) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than two hundred thousand rupees, one thousand rupees";

(b) in sub-section (3) and in the proviso to sub-section (4), the words and brackets "Deputy Commissioner (Appeals) or, as the case may be, the" shall be omitted.

**51. Amendment of section 252.**—In section 252 of the Income-tax Act,—

(a) in sub-section (2),—

(i) for the words "Central Legal Service", the words "Indian Legal Service" shall be substituted;

(ii) for the word and figure "Grade-I", the word and figures "Grade-II" shall be substituted;

(b) in sub-section (2-A), for the words "Commissioner of Income Tax", the words "Additional Commissioner of Income Tax" shall be substituted.

**52. Amendment of section 253.**—In section 253 of the Income-tax Act, with effect from the 1st day of October, 1998,—

(a) in sub-section (1), in clause (a), after the words and brackets "Deputy Commissioner (Appeals)", the words, figures and letters "before the 1st day of October, 1998" shall be inserted;

(b) in sub-section (2), in clause (a), after the words and brackets "Deputy Commissioner (Appeals)", the words, figures and letters "before the 1st day of October, 1998" shall be inserted;

(c) for sub-section (6), the following sub-sections shall be substituted, namely:—

"(6) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall, in the case of an appeal made, on or after the 1st day of October, 1998, irrespective of the date of initiation of the assessment proceedings relating thereto, be accompanied by a fee of,—

(a) where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates, is one hundred thousand rupees or less, five hundred rupees;

(b) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than one hundred thousand rupees but not more than two hundred thousand rupees, one thousand five hundred rupees;

(c) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than two hundred thousand rupees, one percent of the assessed income, subject to a maximum of ten thousand rupees:

Provided that no such fee shall be payable in the case of an appeal referred to in sub-section (2) or a memorandum of cross- objections referred to in sub-section (4).

(7) An application for stay of demand shall be accompanied by a fee of five hundred rupees.".

53. Amendment of section 254.—In section 254 of the Income Tax Act, in sub-section (2), after the first proviso, the following proviso shall be inserted with effect from the 1st day of October, 1998, namely:—

"Provided further that any application filed by the assessee in this sub-section on or after the 1st day of October, 1998, shall be accompanied by a fee of fifty rupees.".

**54. Amendment of section 255.**—In section 255 of the Income-tax Act, in sub-section (3), for the words "does not exceed one hundred thousand rupees", the words "does not exceed five hundred thousand rupees" shall be substituted with effect from the 1st day of October, 1998.

**55. Amendment of section 256.**—In section 256 of the Income-tax Act, in sub-section (1), for the words and figures "an order under section 254" the words, letters and figures "an order passed before the 1st day of October, 1998, under section 254" shall be substituted with effect from the 1st day of October, 1998.

**56. Amendment of section 257.**—In section 257 of the Income-tax Act, in sub-section (1), for the words and figures "an application made under section 256", the words, letters and figures "an application made against an order made under section 254 before the 1st day of October, 1998, under section 256" shall be substituted with effect from the 1st day of October, 1998.

**57. Amendment of section 260.**—In section 260 of the Income-tax Act, after sub-section (1), the following sub-section shall be inserted with effect from the 1st day of October, 1998, namely:—

"(1-A) Where the High Court delivers a judgment in an appeal filed before it under section 260-A, effect shall be given to the order passed on the appeal by the Assessing Officer on the basis of a certified copy of the judgment.".

**58. Insertion of new sub-heading and sections in Chapter XX.**—In Chapter XX of the Income-tax Act, after sub-heading "C", the following sub-heading and sections shall be inserted with effect from the 1st day of October, 1998, namely:—

"**CC. Appeals to the High Court**

**260-A. Appeal to High Court.**—(1) An appeal shall lie to the High Court from every order passed in appeal by the Appellate Tribunal, if the High Court is satisfied that the case involves a substantial question of law.

(2) An appeal under this section shall be—

(a) filed within one hundred and twenty days from the date on which the order appealed against is communicated to the appellant;

(b) accompanied by a fee of ten thousand rupees where such appeal is filed by an assessee;

(c) in the form of a memorandum of appeal precisely stating therein the substantial question of law involved.

(3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.

(4) The appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of the Court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.

(5) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(6) The High Court may determine any issue which—

(a) has not been determined by the Appellate Tribunal; or

(b) has been wrongly determined by the Appellate Tribunal, by reason of a decision on such question of law as is referred to in sub-section (1).

**260-B. Case before High Court to be heard by not less than two Judges.**—(1) When an appeal has been filed before the High Court under section 260-A, it shall be heard by a Bench of not less than two Judges of the High Court, and shall be decided in accordance with the opinion of such Judges or of the majority, if any, of such Judges.

(2) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other Judges of the High Court and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it.".

59. **Amendment of section 261.**—In section 261 of the Income-tax Act, for the words and figures "delivered on a reference made under section 256", the words, figures and letters "delivered on a reference made under section 256 against an order made under section 254 before the 1st day of October, 1998 or an appeal made to High Court in respect of an order passed under section 254 on or after that date" shall be substituted with effect from the 1st day of October, 1998.

60. **Amendment of section 264.**—In section 264 of the Income-tax Act, after sub-section (5), the following sub-sections shall be inserted with effect from the 1st day of October, 1998, namely:—

"(6) On every application by an assessee for revision under this sub-section, made on or after the 1st day of October, 1998, an order shall be passed within one year from the end of the financial year in which such application is made by the assessee for revision.

*Explanation.*—In computing the period of limitation for the purposes of this sub-section, the time taken in giving an opportunity to the assessee to be re-heard under the proviso to section 129 and any period during which any proceeding under this section is stayed by an order or injunction of any Court shall be excluded.

(7) Notwithstanding anything contained in sub-section (6), an order in revision under sub-section (6) may be passed at any time in consequence of or to give effect to any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.".

61. **Substitution of new section for section 271-F.**—For section 271-F of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1999, namely:—

"271-F. Penalty for failure to furnish return of income.—If a person who is required to furnish a return of his income, as required under sub-section (1) of section 139, fails to furnish such return before the end of the relevant assessment year, he shall be liable to pay, by way of a penalty, a sum of one thousand rupees:

Provided that a person who is required to furnish a return of his income, as required by the proviso to sub-section (1) of section 139, fails to furnish such return on or before the due date, he shall be liable to pay, by way of penalty, a sum of five hundred rupees".

62. **Amendment of section 272-A.**—In section 272-A of the Income-tax Act, in sub-section (2), in the proviso, after the words "in relation to", the words, figures and letter "a declaration mentioned in section 197-A, a certificate as required by section 203 and" shall be inserted with effect from the 1st day of April, 1999.

63. **Amendment of section 285-B.**—In section 285-B of the Income-tax Act, for the words "five thousand rupees", the words "twenty five thousand rupees" shall be substituted with effect from the 1st day of April, 1999.

64. **Amendment of First Schedule.**—In the First Schedule to the Income-tax Act, in Rule 5, in clause (a), for the words "any expenditure or allowance", the words "any expenditure or allowance including any amount debited to the profit and loss account either by way of a provision for any

tax, dividend, reserve or any other provision as may be prescribed" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989.

**65. Consequential amendments.**—The following amendments (being consequential in nature) shall be made in the Income-tax Act, namely:—

(a) in sections 119, 154, 177, 189, 267, 271, 271-A, 275 and 295, the words and brackets "Deputy Commissioner (Appeals) or the", wherever they occur, shall be omitted with effect from the 1st day of October, 1998;

(b) in sections 248, 250, 251 and 287, the words and brackets "Deputy Commissioner (Appeals) or, as the case may be, the" shall be omitted with effect from the 1st day of October, 1998;

## WEALTH TAX

**66. Substitution of new authorities.**—In the Wealth Tax Act, 1957 (27 of 1957) (hereinafter referred to as the Wealth Tax Act), save as otherwise expressly provided in the Wealth Tax Act and unless the context otherwise requires, the refrence to any authority specified in column (1) of the Table below shall be substituted with effect from the 1st day of October, 1998 by reference to the authority or authorities specified in the corresponding entry in column (2) of the said Table and such consequential changes as the rules of grammer may require shall also be made:

TABLE

| (1) | (2) |
|---|---|
| 1. Assistant Commissioner Commissioner | Assistant Commissioner or Deputy |
| 2. Assistant Director | Assistant Director or Deputy Director |
| 3. Deputy Commissioner | Joint Commissioner |
| 4. Deputy Director | Joint Director |

**67. Amendment of section 2.**—In section 2 of the Wealth Tax Act,—

(a) for clause (ca), the following clause shall be substituted with effect from the 1st day of October, 1998, namely:—

'(ca) "Assessing Officer" means the Deputy Commissioner of Income Tax or the Assistant Commissioner or the Income Tax Officer who is vested with the relevant jurisdiction by virtue of directions or orders issued under sub-section (1) or sub-section (2) of section 120 or any other provision of the Income Tax Act which apply for the purposes of Wealth Tax under section 8 of this Act and also the Joint Commissioner who is directed under clause (b) of sub-section (4) of the said section 120 to exercise or perform all or any of the powers and functions conferred on or assigned to the Assessing Officer under that Act;';

(b) in clause (ea) with effect from the 1st day of April, 1999,—

(i) for sub-clause (i), the following sub-clause shall be substituted, namely:—

'(i) any building or land appurtenant thereto (hereinafter referred to as "house"), whether used for residential or commercial purposes or for the purpose of maintaining a guest house or otherwise including a farmhouse situated within twenty five kilometers from local limits of any municipality (whether known as Municipality, Municipal Corporation or by any other name) or a Cantonment Board, but does not include—

(1) a house meant exclusively for residential purposes and which is allotted by a company to an employee or an officer or a director who is in whole time employment, having a gross annual salary of less than five lakh rupees;

(2) any house for residential or commercial purposes which forms part of stock-in-trade;

(3) any house which the assessee may occupy for the purposes of any business or profession carried on by him;

(4) any residential property that has been let out for a minimum period of three hundred days in the previous year;

(5) any property in the nature of commercial establishments or complexes;';

(ii) after clause (vi), in the Explanation, in clause (b), in sub-clause (ii), for the words "or any land held by the assessee as stock-in-trade for a period of five years from the date of its acquisition by him", the words "or any land held by the assessee as stock-in-trade for a period of ten years from the date of its acquisition by him" shall be substituted;

(c) for clause (s), the following clause shall be substituted with effect from the 1st day of October, 1998, namely:—

'(s) the expressions "Chief Commissioner, Director General, Commissioner, Commissioner (Appeals), Director, Additional Director of Income Tax, Additional Commissioner of Income Tax, Joint Director, Joint Commissioner of Income Tax, Deputy Director, Deputy Commissioner, Assistant Commissioner, Assistant Director, Income Tax Officer, Inspector of Income Tax and Tax Recovery Officer" shall have the meanings respectively assigned to them under section 2 of the Income Tax Act;'.

68. **Amendment of section 5.**—In section 5 of the Wealth Tax Act, with effect from the 1st day of April, 1999,—

(a) in the proviso to clause (i), the words, brackets, figures and letter "clause (22) or clause (22-A) or" shall be omitted;

(b) for clause (vi), the following clause shall be substituted, namely:—

'(vi) one house or part of a house or a plot of land belonging to an individual or a Hindu Undivided Family:

Provided that wealth tax shall not be payable by an assessee in respect of an asset being a plot of land comprising an area of five hundred square meters or less.'.

69. **Insertion of new section 23-A.**—After section 23 of the Wealth Tax Act, the following section shall be inserted with effect from the 1st day of October, 1998, namely:—

"23-A. **Appealable orders before Commissioner (Appeals).**—(1) Any person—

(a) objecting to the amount of net wealth determined under this Act; or

(b) objecting to the amount of wealth tax determined as payable by him under this Act; or

(c) denying his liability to be assessed under this Act; or

(d) objecting to any penalty imposed by the Assessing Officer under section 18 or section 18-A; or

(e) objecting to any order of the Assessing Officer under sub-section (2) of section 20; or

(f) objecting to any penalty imposed by the Assessing Officer under the provisions of section 221 of the Income-tax Act as applied under section 32 for the purposes of wealth tax; or

(g) objecting to any order made by the Assessing Officer under section 22 treating him as the agent of a person residing outside India; or

(h) objecting to any order of the Assessing Officer under section 35 having the effect of enhancing the assessment or reducing a refund or refusing to allow the claim made by the assessee under the said section; or

(i) objecting to any order of the Valuation Officer under section 35 having the effect of enhancing the valuation of any asset or refusing to allow the claim made by the assessee under the said section, or

(j) objecting to any penalty imposed by the Deputy Director or Deputy Commissioner under section 18-A,

may appeal to the Commissioner (Appeals) against the assessment or order, as the case may be, in the prescribed form and verified in the prescribed manner and on payment of a fee of two hundred and fifty rupees.

*Explanation*.—For the purposes of this sub-section, where on or before the 1st day of October, 1998, the post of Deputy Commissioner has been redesignated Joint Commissioner and the post of Deputy Director has been redesignated as Joint Director, the references in this sub-section for "Deputy Commissioner" and "Deputy Director" shall be substituted by "Joint Commissioner" and "Joint Director" respectively.

(2) Notwithstanding anything contained in sub-section (1) of section 23, every appeal under this Act which is pending immediately before the appointed day, before the Deputy Commissioner (Appeals) and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeals or matter from the stage on which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceedings or any part thereof be re-opened or that he be re-heard.

*Explanation*.—For the purposes of this sub-section, "appointed day" means the day appointed under section 246-A of the Income Tax Act.

(3) An appeal shall be presented within thirty days of the receipt of the notice of demand relating to the assessment or penalty objected to or the day on which any order objected to is communicated to him, but the Commissioner (Appeals) may admit an appeal after the expiration of the period aforesaid, if he is satisfied that the appellant had sufficient cause for

not presenting the appeal within that period.

(4) Where a return has been filed by an assessee, no appeal under this section shall be admitted unless at the time of filing of the appeal, he has paid the tax due on the net wealth returned by him.

(5) The Commissioner (Appeals) shall fix a day and place for the hearing of the appeal and may, from time to time, adjourn the hearing.

(6) If the valuation of any asset is objected to in an appeal under clause (a) or clause (i) of sub-section (1), the Commissioner (Appeals) shall,—

(a) in case where such valuation has been made by a Valuation Officer under section 16-A, give such Valuation Officer an opportunity of being heard;

(b) in any other case on request being made in this behalf by the Assessing Officer, give an opportunity of being heard to any Valuation Officer nominated for the purpose by the Assessing Officer.

(7) The Commissioner (Appeals) may,—

(a) at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal;

(b) before disposing of any appeal, make such further enquiry as he thinks fit or cause further enquiry to be made by the Assessing Officer or, as the case may be, by the Valuation Officer.

(8) In disposing of an appeal, the Commissioner (Appeals) may pass such order as he thinks fit which may include an order enhancing the assessment or penalty:

Provided that no order enhancing the assessment or penalty shall be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

(9) In disposing of an appeal, the Commissioner (Appeals) may consider and decide any matter arising out of the proceedings in which the order appealed against was passed, notwithstanding that such matter was not placed before the Commissioner (Appeals) by the appellant.

(10) The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determining the decision thereon and reasons for the decision.

(11) A copy of every order passed by the Commissioner (Appeals) under this section shall be forwarded to the appellant and the Chief Commissioner or Commissioner.'.

**70. Amendment of section 24.**—In section 24 of the Wealth Tax Act, with effect from the 1st day of October, 1998,—

(a) in sub-section (1), after the words and figures "section 23", the word, figures and letter, "Section 23-A" shall be inserted;

(b) in sub-section (2), for the words, brackets and figures "a Deputy Commissioner (Appeals) or a Commissioner (Appeals) under section 23", the words, brackets, figures and letter "a Commissioner (Appeals) under sub-section (10) of section 23-A" shall be substituted;

(c) in sub-section (2-A), the words and brackets "the Deputy Commissioner (Appeals) or", at both the places where they occur, shall be omitted;

(d) in sub-section (4), for the words "two hundred rupees", the words "one thousand rupees" shall be substituted.

71. **Amendment of section 25.**—In section 25 of the Wealth Tax Act, with effect from the 1st day of October, 1998,—

(a) after sub-section (3), the following sub-section shall be inserted, namely:—

"(3-A) On every application made by an assessee for revision under sub-section (1), an order shall be passed by the Commissioner within one year from the end of financial year in which such application is made by the assessee for revision.

*Explanation.*—In computing the period of limitation for the purposes of this sub-section, the time taken in giving an opportunity to the assessee to be re-heard under the proviso to section 39 and any period during which any proceeding under this section is stayed by an order or injunction of any Court shall be excluded.";

(b) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) Notwithstanding anything contained in sub-section (3) or sub-section (3-A), an order in revision under sub-section (1) or sub-section (2) may be passed at any time in consequence of, or to give effect to, any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.".

72. **Insertion of new section 27-A.**—After section 27 of the Wealth Tax Act, the following section shall be inserted with effect from the 1st day of October, 1998, namely:—

"27-A. **Appeal to High Court.**—(1) The Assessee or the Chief Commissioner or Commissioner may, within one hundred and twenty days of the day upon which he is served with notice of an order under section 24 or section 26 or clause (e) of sub-section (1) of section 35, file on or after the 1st day of October, 1998, an appeal before the High Court.

(2) An appeal shall lie to the High Court from every order passed in appeal by the Appellate Tribunal, under sub-section (1) of section 24 only if the High Court is satisfied that the case involves a substantial question of law.

(3) In an appeal under this section, the memorandum of appeal shall precisely state the substantial question of law involved in the appeal, and, where the appeal is made by the assessee, shall be accompanied by a fee of five thousand rupees.

(4) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.

(5) The appeal shall be heard only on the question so formulated and the respondent shall, at the time of hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of the Court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.

(6) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(7) The Assessing Officer shall give effect to the order of the High Court on the basis of a certified copy of judgment delivered under sub-section (6).".

73. **Amendment of section 28.**—In section 28 of the Wealth Tax Act, for the words and figures "under section 27", the words, figures and letter "under section 27 or an appeal filed before the High Court under section 27-A" shall be substituted with effect from the 1st day of October, 1998.

74. **Amendment of section 29.**—In section 29 of the Wealth Tax Act, with effect from the 1st day of October, 1998,—

(a) in sub-section (1), for the words and figures "under section 27", the words, figures and letters "under section 27 or an appeal filed under section 27-A" shall be substituted;

(b) in sub-section (2), after the word and figures "section 27", the words, brackets, figures and letter "or in sub-section (7) of section 27-A" shall be inserted.

## GIFT TAX

75. **Amendment of section 3.**—In the Gift-Tax Act, 1958 (18 of 1958) (hereinafter referred to as the Gift Tax Act), in section 3, after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of October, 1998, namely:—

"(3) Notwithstanding anything contained in sub-section (2), the provisions of this Act shall cease to apply and shall have no effect whatsoever in respect of any gift made on or after the 1st day of October, 1998.".

76. **Application of the provisions of the Wealth Tax Act.**—(1) The provisions of sections 23, 24, 25, 28 and 29 of the Wealth Tax Act as amended and section 27-A as inserted, by the Finance (No. 2) Act, 1998, shall apply with necessary modification as if the said provisions were referred to in the Gift Tax Act instead of the Wealth Tax Act.

(2) The Wealth Tax authorities as substituted by section 66 of the Finance (No. 2) Act, 1998 shall be deemed to be the Gift Tax authorities for the purposes of the Gift Tax Act.

## INTEREST TAX

77. **Amendment of section 3.**—In section 3 of the Interest Tax Act, 1974 (45 of 1974) (hereinafter referred to as the Interest Tax Act), in sub-section (3), with effect from the 1st day of October, 1998,—

(a) after the words "Assistant Commissioner", the words "or Deputy Commissioner" shall be inserted;

(b) for the words "Deputy Commissioner", the words "Joint

Commissioner" shall be substituted.

**78. Amendment of section 15.**—In section 15 of the Interest Tax Act, for sub-section (2), the following sub-section shall be substituted with effect from the 1st day of October, 1998, namely:—

"(2) Every appeal filed on or after the 1st day of October, 1998 shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a fee of two hundred and fifty rupees."

**79. Amendment of section 16.**—In section 16 of the Interest Tax Act, in sub-section (6), for the words "two hundred rupees", occurring at the end the words, figures and letters "one thousand rupees in the case of an appeal filed on or after the 1st day of October, 1998" shall be substituted.

**80. Amendment of section 20.**—In section 20 of the Interest Tax Act, after sub-section (5), the following sub-sections shall be inserted with effect from the 1st day of October, 1998, namely:—

"(6) On every application by an assessee for revision under this sub-section, made on or after the 1st day of October, 1998, an order shall be passed within one year from the end of the financial year in which such application is made by the assessee for revision.

*Explanation.*—In computing the period of limitation for the purposes of this sub-section, the time taken in giving an opportunity to the assessee to be re-heard under the proviso to section 21 and any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.

(7) Notwithstanding anything contained in sub-section (6), an order in revision under sub-section (6) may be passed at any time in consequence of or to give effect to any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.".

## EXPENDITURE TAX

**81. Amendment of section 3.**—In the Expenditure Tax Act, 1987 (35 of 1987) (hereinafter referred to as the Expenditure Tax Act), in section 3, in sub-section (1), for the words "one thousand two hundred rupees", the words "two thousand rupees" shall be substituted with effect from the 1st day of October, 1998.

**82. Amendment of section 6.**—In section 6 of the Expenditure Tax Act, with effect from the 1st day of October, 1998,—

(a) in sub-section (1), after the words "Additional Commissioner of Income Tax", the words "Joint Director of Income Tax, Joint Commissioner of Income Tax" shall be inserted;

(b) in sub-section (3), for the words "Deputy Commissioner", the words "Joint Commissioner" shall be substituted.

**83. Amendment of section 21.**—In section 21 of the Expenditure Act, after sub-section (5), the following sub-sections shall be inserted with effect from the 1st day of October, 1998, namely:—

"(6) On every application by an assessee for revision under this sub-section, made on or after the 1st day of October, 1998, an order shall be passed within one year from the end of the financial year in which such application is made by the assessee for revision.

*Explanation.*—In computing the period of limitation for the purposes of this sub-section, the time taken in giving an opportunity to the assessee to be re-heard under the proviso to section 24 and any period during which any proceeding under this section is stayed by an order or injunction of any Court shall be excluded.

(7) Notwithstanding anything contained in sub-section (6), an order in revision under that sub-section may be passed at any time in consequence of or to give effect to any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.".

84. **Amendment of section 22.**—In section 22 of the Expenditure Tax Act, for sub-section (2), the following sub-section shall be substituted with effect from the 1st day of October, 1998, namely:—

"(2) Every appeal shall be in the prescribed form and shall be verified in the prescribed manner and in respect of appeals filed on or after the 1st day of October, 1998, shall be accompanied by a fee of two hundred and fifty rupees.".

85. **Amendment of section 23.**—In section 23 of the Expenditure Tax Act, in sub-section (6), for the words occurring at the end "a fee of two hundred rupees", the words, figures and letters "a fee of one thousand rupees in the case of appeals filed on or after the 1st day of October, 1998" shall be substituted with effect from the 1st day of October, 1998.

## CHAPTER IV

## KAR VIVAD SAMADHAN SCHEME, 1998

86. **Short title and commencement.**—(1) This Scheme may be called the Kar Vivad Samadhan Scheme, 1998.

(2) It shall come into force on the 1st day of September, 1998.

87. **Definitions.**—In this Scheme, unless the context otherwise requires,—

(a) "declarant" means a person making a declaration under section 88;

(b) "designated authority" means,—

(i) where the tax arrear is under any direct tax enactment, an officer not below the rank of Commissioner of Income Tax and notified by the Chief Commissioner for the purposes of this Scheme;

(ii) where the tax arrears payable is under any indirect tax enactment, an officer not below the rank of Commissioner of Customs or the Commissioner of Central Excise and notified by the Chief Commissioner for the purposes of this Scheme;

(c) "disputed chargeable expenditure", in relation to an assessment year, means the whole or so much of the chargeable expenditure as is relatable to the disputed tax;

(d) "disputed chargeable interest", in relation to an assessment year, means the whole or so much of the chargeable interest as is relatable to the disputed tax;

(e) "disputed income", in relation to an assessment year, means the whole or so much of the total income as is relatable to the disputed tax;

(f) "disputed tax" means the total tax determined and payable, in respect of an assessment year under any direct tax enactment but which remains unpaid as on the date of making the declaration under section 88;

(g) "disputed wealth", in relation to an assessment year, means the whole or so much of the net wealth as is relatable to the disputed tax;

(h) "direct tax enactment" means the Wealth Tax Act, 1957 (27 of 1957) or the Gift Tax Act, 1958 (18 of 1958) or the Income-tax Act, 1961 (43 of 1961) or the Interest Tax Act, 1974 (45 of 1974) or the Expenditure Tax Act, 1987 (35 of 1987);

(i) "disputed value of gift" in relation to an assessment year, means the whole or so much of the value of gift as is relatable to the disputed tax;

(j) "indirect tax enactment" means the Customs Act, 1962 (52 of 1962) or the Central Excise Act, 1944 (1 of 1944) or the Customs Tariff Act, 1975 (51 of 1975) or the Central Excise Tariff Act, 1985 (5 of 1986) or the relevant act and includes the rules or regulations made under such enactment.

(k) "person" includes—

(i) an individual;

(ii) a Hindu Undivided Family;

(iii) a company;

(iv) a firm;

(v) an association of persons or a body of individuals, whether incorporated or not;

(vi) a local authority;

(vii) every artificial juridical person, not falling within any of the preceding sub-clauses;

(viii) assessee, as defined in Rule 2 of the Central Excise Rules, 1944 (1 of 1944);

(ix) exporter as defined in clause (20) of section 2 of the Customs Act, 1962 (52 of 1962);

(x) importer as defined in clause (26) of section 2 of the Customs Act, 1962 (52 of 1962); and

(xi) any person against whom proceedings have been initiated and are pending under any direct tax enactment or indirect tax enactment;

(l) "relevant Act" means an Act specified in the Schedule to this Scheme;

(m) "tax arrear" means,—

(i) in relation to direct tax enactment, for amount of tax, penalty or interest determined on or before the 31st day of March, 1998 under that enactment in respect of an assessment year as modified in consequence of giving effect to an appellate order but remaining unpaid on the date of declaration;

(ii) in relation to indirect rax enactment,—

(a) the amount of duties (including drawback of duty, credit of duty or any amount representing duty), cesses, interest, fine or penalty determined as due or payable under that enactment as on the 31st day of March, 1998 but remaining unpaid as on the date of making a declaration under section 88; or

(b) the amount of duties (including drawback of duty, credit of duty or any amount representing duty), cesses, interest, fine or penalty which constitutes the subject-matter of a demand notice or a show cause notice issued on or before the 31st day of March, 1998 under that enactment but remaining unpaid on the date of making a declaraion under section 88,

but does not include any demand relating to erroneous refund and where a show cause notice is issued to the declarant in respect of seizure of goods and demand of duties, the tax arrear shall not include the duties on such seized goods where such duties on the seized goods have not been quantified.

*Explanation.*—Where a declarant has already paid either voluntarily or under protest, any amount of duties, cesses, interest, fine or penalty specified in this sub-clause, on or before the date of making a declaration by him under section 88 which includes any deposit made by him pending any appeal or in pursuance of a Court order in relation to such duties, cesses, interest, fine or penalty, such payment shall not be deemed to be the amount unpaid for the purposes of determining tax arrear under this sub-clause;

(n) all other words and expressions used and not defined in this scheme but defined in any direct tax enactment or indirect tax enactment shall have the meanings respectively assigned to them in those enactments.

**88. Settlement of tax payable.**—Subject to the provisions of this Scheme, where any person makes, on or after the 1st day of September, 1998 but on or before teh 31st day of December, 1998, a declaration to the designated authority in accordance with the provisions of section 89 in respect of tax arrear, then, notwithstanding anything contained in any direct tax enactment or indirect tax enactment or any other provision of any law for time being in force, the amount payable under this Scheme by the declarant shall be determined at the rates specified hereunder, namely:—

(a) where the tax arrear is payable under the Income-tax Act, 1961 (43 of 1961),—

(i) in the case of a declarant, being a company or a firm, at the rate of thirty five percent of the disputed income;

(ii) in the case of a declarant, being a person other than a company or a firm, at the rate of thirty percent of the disputed income;

(iii) in the case where tax arrear includes income tax, interest payable or penalty levied, at the rate of thirty five percent of the disputed income for the persons referred to in clause (i) or thirty percent of the disputed income for the persons referred to in clause (ii);

(iv) in the case where tax arrear comprises only interest payable or penalty levied, at the rate of fifty percent of the tax arrear;

(v) where the tax arrear includes the tax, interest or penalty determined in any assessment on the basis of search and seizure proceedings under section 132 or section 132-A of the Income-tax Act,—

(A) in the case of a declarant, being a company or a firm, at the rate of forty-five percent of the disputed income;

(B) in the case of a declarant, being a person other than a company or a firm, at the rate of forty percent of the disputed income;

(b) where the tax arrear is payable under the Wealth Tax Act, 1957 (27 of 1957),—

(i) at the rate of one percent of the disputed wealth;

(ii) in the case where tax arrear includes wealth tax, interest or penalty levied, at the rate of one percent of the disputed wealth;

(iii) in the case where tax arrear includes only interest payable or penalty levied, at the rate of fifty percent of the tax arrear;

(iv) where the tax arrear includes the tax, interest or penalty determined in any assessment on the basis of search and seizure proceedings under section 37-A or section 37-B of the Wealth Tax Act, at the rate of two percent of the disputed wealth,

(c) where the tax arrear is payable under the Gift Tax Act, 1958 (18 of 1958),—

(i) at the rate of thirty percent of the disputed value of the gift;

(ii) in the case where the tax arrear includes gift tax, interest payable thereon or penalty levied, at the rate of thirty percent of the disputed value of the gift;

(iii) where the tax arrear includes only the interest payable or the penalty levied, at the rate of fifty percent of the tax arrear;

(d) where the tax arrear is payable under the Expenditure Tax Act, 1987 (35 of 1987),—

(i) at the rate of ten percent of the disputed chargeable expenditure;

(ii) in the case where the tax arrear includes the disputed expenditure tax, interest payable thereon and penalty levied, at the rate of ten percent of the disputed chargeable expenditure;

(iii) in the case where the tax arrear comprises only the interest payable or penalty levied, at the rate of fifty percent of the tax arrear;

(e) where the tax arrear is payable under the Interest Tax Act, 1974 (45 of 1974),—

(i) at the rate of two percent of the disputed chargeable interest;

(ii) in the case where tax arrear includes the interest payable thereon or penalty levied, at the rate of two percent of the tax arrear;

(iii) in the case where tax arrear comprises only the interest or penalty levied, at the rate of fifty percent of the tax arrear;

(f) where the tax arrear is payable under the indirect tax enactment,—

(i) in a case where the tax arrear comprises fine, penalty or interest but does not include duties (including drawback of duty, credit of duty or any amount representing duty) or cesses, at the rate of fifty percent of the amount of such fine, penalty or interest, due or payable as on the date of making a declaration under section 88;

(ii) in any other case, at the rate of fifty percent of the amount of duties (including drawback of duty, credit of duty or any amount representing duty) or cesses due or payable on the date of making a declaration under section 88.

**89. Particulars to be furnished in declaration.** – A declaration under section 88 shall be made to the designated authority and shall be in such form and shall be verified in such manner as may be prescribed.

**90. Time and manner of payment of tax arrear.** – (1) Within sixty days from the date of receipt of the declaration under section 88, the designated authority shall, by order, determine the amount payable by the declarant in accordance with the provisions of this Scheme and grant a certificate in such form as may be prescribed to the declarant setting forth therein the particulars of the tax arrear and the sum payable after such determination towards full and final settlement of tax arrears:

Provided that where any material particulars furnished in the declaration is found to be false by the designated authority at any stage, it shall be presumed as if the declaration was never made and all the consequences under the direct tax enactment or indirect tax enactment under which the proceedings against the declarant are or were pending shall be deemed to have been revived:

Provided further that the designated authority may amend the certificate for reasons to be recorded in writing.

(2) The declarant shall pay the sum determined by the designated authority within thirty days of the passing of an order by the designated authority and intimate the fact of such payment to the designated authority along with proof thereof and the designated authority shall thereupon issue the certificate to the declarant.

(3) Every order passed under sub-section (1), determining the sum payable under this Scheme, shall be conclusive as to the matters stated therein and no matter covered by such order shall be reopened in any other proceeding under the direct tax enactment or indirect tax enactment or under any other law for the time being in force.

(4) Where the declarant has filed an appeal or reference or a reply to the show cause notice against any order or notice giving rise to the tax arrear before any authority or tribunal or Court, then, notwithstanding anything contained in any other provisions of any law for the time being in force, such appeal or reference or reply shall be deemed to have been withdrawn on the day on which the order referred to in sub-section (2) is passed:

Provided that where the declarant has filed a writ petition or appeal or reference before any High Court or the Supreme Court against any order in respect of the tax arrear, the declarant shall file an application before such High Court or the Supreme Court for withdrawing such writ petition, appeal or reference and after withdrawal of such writ petition, appeal or reference with the leave of the Court, furnish proof of such withdrawal along with the limitation referred to in sub-section (2).

**91. Immunity from prosecution and imposition of penalty in certain cases.**—The designated authority shall, subject to the conditions provided in section 90, grant immunity from instituting any proceeding for prosecution for any offence under any direct tax enactment or indirect tax enactment, or from the imposition of penalty under any of such enactments, in respect of matters covered in the declaration under section 88.

**92. Appellate authority not to proceed in certain cases.**—No appellate authority shall proceed to decide any issue relating to the disputed chargeable expenditure, disputed chargeable interest, disputed income, disputed wealth, disputed value of gift or tax arrear specified in the declaration and in respect of which an order had been made under section 90 by the designated authority or the payment of the sum determined under that section:

Provided that in case an appeal is filed by a Department of the Central Government in respect of such issue relating to the disputed chargeable expenditure, disputed chargeable interest, disputed income, disputed wealth, disputed value of gift or tax arrear (except where the tax arrear comprises only penalty, fine or interest), the appellate authority shall decide the appeal irrespective of such declaration.

**93. No refund of amount paid under the Scheme.**—Any amount paid in pursuance of a declaration made under section 88 shall not be refundable under any circumstances.

**94. Removal of doubts.**—For the removal of doubts, it is hereby declared that, save as otherwise expressly provided in sub- section (3) of section 90, nothing contained in this Scheme shall be construed as conferring any benefit, concession or immunity on the declarant in any assessment or proceedings other than those in relation to which the declaration has been made

**95. Scheme not to apply in certain cases.**—The provisions of this Scheme shall not apply—

(i) in respect of tax arrear under any direct tax enactment,—

(a) in a case where prosecution for concealment has been instituted on or before the date of filing of the declaration under section 88 under any direct tax enactment in respect of any assessment year, to any tax arrear in respect of such assessment year under such direct tax enactment or in respect of a person who has been convicted for concealment on or before the date of filing the declaration;

(b) in a case where an order has been passed by the Settlement Commission under sub-section (4) of section 245-D of the Income Tax Act or sub-section (4) of section 22-D of the Wealth Tax Act, as the case may be, for any assessment year, to any tax arrear in respect of such assessment year under such direct tax enactment;

(c) to a case where no appeal or reference or writ petition is admitted and pending before any appellate authority or the High Court or the Supreme Court on the date of filing of declaration or no application for revision is pending before the Commissioner on the date of filing declaration;

(ii) in respect of tax arrear under any indirect tax enactment,—

(a) in a case where prosecution for any offence punishable under any provisions of any indirect tax enactment has been instituted on or before the date of filing of the declaration under section 88, in respect of any tax arrear in respect of such case under such indirect tax enactment;

(b) in a case where show cause notice or notice of demand under any indirect tax enactment has not been issued;

(c) in a case where no appeal or reference or writ petition is admitted and pending before any appellate authority or the High Court or the Supreme Court or no application for revision is pending before the Central Government on the date of declaration made under section 88;

(iii) to any person in respect of whom prosecution for any offence punishable under Chapter IX or Chapter XVII of the Indian Penal Code, 1860 (45 of 1860), the Foreign Exchange Regulation Act, 1973 (46 of 1973), the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985), the Terrorists and Disruptive Activities (Prevention) Act, 1987 (28 of 1987), the Prevention of Corruption Act, 1988 (49 of 1988), or for the purpose of enforcement of any civil liability has been instituted on or before the filing of the declaration or such person has been convicted of any such offence punishable under any such enactment;

(iv) to any person in respect of whom an order of detention has been made under the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 (52 of 1974):

Provided that—

(a) such order of detention, being an order to which the provisions of section 9 or section 12-A of the said Act do not apply, has not been revoked on the report of the Advisory Board under section 8 of the said Act or before the receipt of the report of the Advisory Board; or

(b) such order of detention, being an order to which the provisions of section 9 of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the review under sub-section (3) of section 9, or on the report of the Advisory Board under section 8, read with sub-section (2) of section 9 of the said Act; or

(c) such order of detention, being an order to which the provisions of section 12-A of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the first review under sub-section (3) of that section, or on the basis of the report of the Advisory Board under section 8, read with sub-section (6) of section 12-A, of the said Act; or

(d) such order of detention has not been set aside by a Court of competent jurisdiction;

(v) to any person notified under sub- section (2) of section 3 of the Special Court (Trial of Offences Relating to Transaction in Securities) Act, 1992 (27 of 1992).

**96. Power of Central Government to issue directions.**—(1) The Central Government may, from time to time, issue such orders, instructions and directions to the authorities, as it may deem fit, for the proper administration of this scheme, and such authorities and all other persons employed in the execution of this Scheme shall observe and follow such orders, instructions and directions of the Central Government:

Provided that no such orders, instructions or directions shall be issued so as to require any designated authority to dispose of a particular case in a particular manner..

(2) Without prejudice to the generality of the foregoing power, the Central Government may, if it considers necessary or expedient so to do, for the purpose of proper and efficient administration of the Scheme and collection of revenue, issue, from time to time, general or special orders in respect of any class of cases, setting forth directions or instructions as to the guidelines, principles or procedures to be followed by the authorities in the work relating to administration of the Scheme and collection of revenue and any such order may, if the Central Government is of the opinion that it is necessary in the public interest so to do, be published in the prescribed manner.

**97. Power to remove difficulties.**—(1) If any difficulty arises in giving effect to the provisions of this Scheme, the Central Government may, by order, not inconsistent with the provisions of this Scheme, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date on which the provisions of this Scheme come into force.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

**98. Power to make rules.**—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Scheme.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the form in which a declaration may be made under section 88 and the manner in which such declaration may be verified:

(b) the form of certificate which may be granted under sub- section (1) of section 90;

(c) the manner in which the orders may be published under sub-section (2) of section 96;

(d) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules.

(3) The Central Government shall cause every rule made under this Scheme to be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both House agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that

rule

## THE SCHEDULE

*[See section 87(1)]*

1. The Agricultural Produce Cess Act, 1940.

2. The Coffee Act, 1942.

3. The Mica Mines Labour Welfare Fund Act, 1946.

4. The Rubber Act, 1947.

5. The Industries (Development and Regulation) Act, 1951.

6. The Salt Cess Act, 1953.

7. The Tea Act, 1953.

8. The Medicinal and Toilet Preparations (Excise Duties) Act, 1955.

9. The Additional Duties of Excise (Goods of Special Importance) Act, 1957.

10. The Mineral Products (Additional Duties of Excise and Customs) Act, 1958.

11. The Sugar Export Promotion Act, 1958.

12. The Sugar (Special Excise Duty) Act, 1959.

13. The Sugar (Regulation of Production) Act, 1961.

14. The Textiles Committee Act, 1963.

15. The Produce Cess Act, 1966.

16. The Limestone and Dolomite Mines Labour Welfare Fund Act, 1972.

17. The Marine Products Export Development Authority Act, 1972.

18. The Coal Mines (Conservation and Development) Act; 1974.

19. The Oil Industry (Development) Act, 1974.

20. The Tobacco Cess Act, 1975.

21. The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976.

22. The Beedi Workers Welfare Cess Act, 1976.

23. The Additional Duties of Excise (Textiles and Textile Articles) Act, 1978.

24. The Sugar Cess Act, 1982.

25. The Jute Manufacturers Cess Act, 1983.

26. The Agricultural and Processed Food Products Export Cess Act, 1985.

27. The Spices Cess Act, 1986.

28. Any other enactment imposing the auxiliary duty of customs or the special duty of excise.

## CHAPTER V

## INDIRECT TAXES

**99. Amendment of section 25.**—In the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act), in section 25, after sub-section (3), the following sub-sections shall be inserted, namely:—

"(4) Every notification issued under sub-section (1) shall,—

(a) unless otherwise provided, come into force on the date of its issue by the Central Government for publication in the Official Gazette;

(b) also be published and offered for sale on the date of its issue by the Directorate of Publicity and Public Relations of the Board, New Delhi.

(5) Notwithstanding anything contained in sub-section (4), where a notification comes into force on a date later than the date of its issue, the same shall be published and offered for sale by the said Directorate of Publicity and Public Relations on a date on or before the date on which the said notification comes into force.".

**100. Amendment of section 27.**—In section 27 of the Customs Act, in sub-section (1), the Explanation shall be renumbered as Explanation I and after Explanation I as so renumbered, the following Explanation shall be inserted, namely:—

"*Explanation II.*—Where any duty is paid provisionally under section 18, the limitation of one year or six months, as the case may be, shall be computed from the date of adjustment of duty after the final assessment thereof.".

**101. Substitution of new sections for sections 53 to 55.**—In the Customs Act, for sections 53 to 55, the following sections shall be substituted, namely:—

"**53. Transit of certain goods without payment of duty.**—Subject to the provisions of section 11, any goods imported in a conveyance and mentioned in the import manifest or the import report, as the case may be, as for transit in the same conveyance to any place outside India or any customs station may be allowed to be so transited without payment of duty.

**54. Transhipment of certain goods without payment of duty.**—(1) Where any goods imported into a customs station are intended for transhipment, a bill of transhipment shall be presented to the proper officer in the prescribed form.

(2) Subject to the provisions of section 11, where any goods imported into a customs station are mentioned in the import manifest or the import report, as the case may be, as for transhipment to any place outside India, such goods may be allowed to be so transhipped without payment of duty.

(3) Where any goods imported into a customs station are mentioned in the import manifest or the import report, as the case may be, as for transhipment—

(a) to any major port as defined in the Indian Ports Act, 1908 (15 of 1908), or the customs airport at Mumbai, Calcutta, Delhi or Chennai or any other customs port or customs airport which the Board may, by notification in the Official Gazette, specify in this behalf; or

(b) to any other customs station and the proper officer is satisfied that the goods are bona fide intended for transhipment to such customs station,

the proper officer may allow the goods to be transhipped, without payment of duty, subject to such conditions as may be prescribed for the due arrival of such goods at the customs station to which transhipment is allowed.

**55. Liability of duty on goods transited under section 53 or transhipped under section 54** —Where any goods are allowed to be transited under section 53 or transhipped under sub-section (3) of section 54 to any customs station, they shall, on their arrival at such station, be liable to duty and shall be entered in like manner as goods are entered on the first importation thereof and the provisions of this Act and any rules and regulations shall, so far as may be, apply in relation to such goods.".

**102. Insertion of new Chapter XIV-A.**—In the Customs Act, after Chapter XIV, the following Chapter shall be inserted, namely:—

## 'CHAPTER XIV-A

## SETTLEMENT OF CASES

**127-A. Definitions.**—In this Chapter, unless the context otherweise requires,—

(a) "Bench" means a Bench of the Settlement Commission;

(b) "case" means any proceeding under this Act or any other Act for the levy, assessment and collection of customs duty, or any proceeding by way of appeal or revision in connection with such levy, assessment or collection, which may be pending before a proper officer or the Central Government on the date on which an application under sub-section (1) of section 127-B is made:

Provided that where any appeal or application for revision has been preferred after the expiry of the period specified for the filing of such appeal or application for revision under this Act and which has not been admitted, such appeal or revision shall not be deemed to be a proceeding pending within the meaning of this clause;

(c) "Chairman" means the Chairman of the Settlement Commission;

(d) "Commissioner (Investigation)" means an officer of the Customs or a Central Excise Office appointed as such Commissioner to conduct inquiry or investigation for the purposes of this Chapter;

(e) "Member" means a Member of the Settlement Commission and includes the Chairman and the Vice-Chairman;

(f) "Settlement Commission" means the Customs and Central Excise Settlement Commission constituted under section 32 of the Central Excise Act, 1944 (1 of 1944); and

(g) "Vice-Chairman" means a Vice-Chairman of the Settlement Commission.

**127-B. Application for settlement of cases.**—(1) Any importer, exporter or any other person (hereafter in this Chapter referred to as the applicant) may, at any stage of a case relating to him, make an application in such form and in such manner as may be specified by rules, and containing a full and true disclosure of his duty liability which has not been disclosed before the proper officer, the manner in which such liability has been incurred, the additional amount of customs duly accepted to be payable by him and such other particulars as may be specified by rules including the particulars of such dutiable goods in respect of which he admits short levy on account of misclassification or otherwise of goods, to the Settlement Commission to have the case settled and such application shall be disposed of in the manner hereinafter provided·

Provided that no such application shall be made unless—

(a) the applicant has filed a bill of entry, or a shipping bill, in repsect of import or export of goods, as the case may be, or a show-cause notice has been issued to him by the proper officer;

(b) the additional amount of duty accepted by the applicant in his application exceeds two lakh rupees:

Provided further that no application shall be entertained by the Settlement Commission under this sub-section in cases which are pending in the Appellate Tribunal or any Court

Provided also that no application under this sub-section shall be made in relation to goods to which section 123 applies or to goods in relation to which any offence under the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985) has been committed:

Provided also that no application under this sub-section shall be made for the interpretation of the classification of the goods under the Customs Tariff Act, 1975 (51 of 1975).

(2) Where any dutiable goods, books of account, other documents or any sale proceeds of the goods have been seized under section 110, the applicant shall not be entitled to make an application under sub-section (1) before the expiry of one hundred and eighty days from the date of the seizure.

(3) Every application made under sub-section (1) shall be accompanied by such fees as may be specified by rules.

(4) An application made under sub-section (1) shall not be allowed to be withdrawn by the applicant.

**127-C. Procedure on receipt of application under section 127-B.**—(1) On receipt of an application under section 127-B, the Settlement Commission shall call for a report from the Commissioner of Customs having jurisdiction and on the basis of materials contained in such report and having regard to the nature and circumstances of the case or the complexity of the investigation involved therein, the Settlement Commission may, by order, allow the application to be proceeded with or reject the application:

Provided that an application shall not be rejected under this sub-section, unless an opportunity has been given to the applicant of being heard:

Provided further that the Commissioner of Customs shall furnish such report within a period of one month of the receipt of the communication from the Settlement Commission, failing which it shall be presumed that the Commissioner of Customs has no objection to such application; but he may raise objections at the time of hearing fixed by the Settlement Commission for admission of the application and the date of such hearing shall be communicated by the Settlement Commission to the applicant and the Commissioner of Customs within a period not exceeding two months from the date of receipt of such application, unless the presiding officer of the Bench extends the said period of two months, after recording the reasons in writing

(2) A copy of every order under sub-section (1) shall be sent to the applicant and to the Commissioner of Customs having jurisdiction.

(3) Subject to the provisions of sub-section (4), the applicant shall, within thirty days of the receipt of a copy of the order under sub-section (1) allowing the application to be proceeded with, pay the amount of additional duty admitted by him as payable and shall furnish proof of such payment to the Settlement Commission.

(4) If the Settlement Commission is satisfied, on an application made under sub-section (1) that the applicant is unable for good and sufficient reasons to pay the amount referred to in sub- section (3), within the time specified in that sub-section, it may extend the time for payment of the amount which remains unpaid or allow payment thereof by instalments, if the applicant furnishes adequate security for the payment thereof.

(5) Where the additional amount of customs duty referred to in sub-section (3) is not paid by the applicant within the time specified or extended period, as the case may be, the Settlement Commission may direct that the amount which remains unpaid, together with simple interest at the rate of eighteen percent per annum or at the rate notified by the Board from time to time on the amount remaining unpaid, be recovered as the sum due to the Central Government by the proper officer having jurisdiction over the applicant in accordance with the provisions of section 142.

(6) Where an application is allowed to be proceeded with under sub-section (1), the Settlement Commission may call for the relevant records from the Commissioner of Customs having jurisdiction and after examination of such records, if the Settlement Commission is of the opinion that any further enquiry or investigation in the matter is necessary, it may direct the Commissioner (Investigation) to make or cause to be made such further enquiry or investigation and furnish a report on the matters covered by the application and any other matter relating to the case.

(7) After examination of the records and the report of the Commissioner of Customs received under sub-section (1), and the report, if any, of the Commissioner (Investigation) of the Settlement Commission under sub-section (6), and after giving an opportunity to the applicant and to the Commissioner of Customs having jurisdiction to be heard, either in person or through a representative duly authorised in this behalf, and after examining such further evidence as may be placed before it or obtained by it, the Settlement Commission may, in accordance with the provisions of this Act, pass such order as it thinks fit on the matters covered by the application and any other matter relating to the case not covered by the application, but referred to in the report of the Commissioner of Customs or the Commissioner (Investigation) under sub-section (1) or sub-section (6).

(8) Subject to the provisions of section 32-A of the Central Excise Act, 1944 (1 of 1944), the materials brought on record before the Settlement

Commission shall be considered by the Members of the Bench concerned before passing any order under sub-section (7) and, in relation to the passing of such order, the provisions of section 32-D of the Central Excise Act, 1944 shall apply.

(9) Every order passed under sub-section (7) shall provide for the terms of settlement including any demand by way of duty, penalty or interest, the manner in which any sum due under the settlement shall be paid and all other matters to make the settlement effective and shall also provide that the settlement shall be void if it is subsequently found by the Settlement Commission that it has been obtained by fraud, or misrepresentation of facts.

(10) Where any duty payable in pursuance of an order under sub-section (7) is not paid by the applicant within thirty days of the receipt of a copy of the order by him, then, whether or not the Settlement Commission has extended the time for payment of such duty or has allowed payment thereof by instalments, the applicant shall be liable to pay simple interest at the rate of eighteen percent per annum or at such other rate as notified by the Board on the amount remaining unpaid from the date of expiry of the period of thirty days aforesaid.

(11) Where a settlement becomes void as provided under sub- section (9), the proceedings with respect to the matters covered by the settlement shall be deemed to have been received from the stage at which the application was allowed to be proceeded with by the Settlement Commission and proper officer may, notwithstanding anything contained in any other provision of this Act, complete such proceedings at any time before the expiry of two years from the date of the receipt of communication that the settlement became void

127-D. **Power of Settlement Commission to order provisional attachment to protect revenue.**—(1) Where, during the pendency of any proceeding before it, the Settlement Commission is of the opinion that for the purpose of protecting the interests of the revenue it is necessary so to do, it may, by order, attach provisionally any property belonging to the applicant in such manner as may be specified by rules

(2) Every provisional attachment made by the Settlement Commission under sub-section (1) shall cease to have effect from the date the sums due to the Central Government for which such attachment is made are discharged by the applicant and evidence to that effect is submitted to the Settlement Commission.

**127-E. Power of Settlement Commission to reopen completed proceedings.**—If the Settlement Commission is of the opinion (the reasons for such opinion to be recorded by it in writing) that, for the proper disposal of the case pending before it, it is necessary or expedient to reopen any proceeding connected with the case but which has been completed under this Act before application for settlement under section 127-B was made, it may, with the concurrence of the applicant, reopen such proceeding and pass such order thereon as it thinks fit, as if the case in relation to which the application for settlement had been made by the applicant under that section covered such proceeding also:

Provided that no proceeding shall be reopened by the Settlement Commission under this section after the expiry of five years from the date of application under sub-section (1) of section 127-B.

**127-F. Power and procedure of Settlement Commission.**—(1) In addition to the powers conferred on the Settlement Commission under Chapter V of the Central Excise Act, 1944 (1 of 1944), it shall have all the powers which are vested in an officer of the customs under this Act or the rules made thereunder.

(2) Where an application made under section 127-B has been allowed to be proceeded with under section 127-C, the Settlement Commission shall, until an order is passed under sub-section (7) of section 127-C, have, subject to the provisions of sub-section (6) of that section, exclusive jurisdiction to exercise the powers and perform the functions of any Officer of Customs or Central Excise Officer, as the case may be, under this Act or in the Central Excise Act, 1944 (1 of 1944), as the case may be, in relation to the case.

(3) In the absence of any express direction by the Settlement Commission to the contrary, nothing in this Chapter shall affect the operation of the provisions of this Act in so far as they relate to any matter other than those before the Settlement Commission.

(4) The Settlement Commission shall, subject to the provisions of Chapter V of the Central Excise Act, 1944 (1 of 1944) and this Chapter, have power to regulate its own procedure and the procedure of Benches thereof in all matters arising out of the exercise of its powers, or of the discharge of its functions, including the places at which the Benches shall hold their sittings.

**127-G. Inspection etc. of reports.**—No person shall be entitled to inspect, or obtain copies of, any report made by any officer of the Customs to the Settlement Commission; but the Settlement Commission may, in its discretion, furnish copies thereof to any such person on an application made to it in this behalf and on payment of such fee as may be specified by the rules:

Provided that, for the purpose of enabling any person whose case is under consideration to rebut any evidence brought on record against him in any such report, the Settlement Commission shall, on an application made in this behalf, and on payment by such person of such fee as may be specified by rules, furnish him with a certified copy of any such report or part thereof relevant for the purpose.

**127-H. Power of Settlement Commission to grant immunity from prosecution and penalty.**—(1) The Settlement Commission may, if it is satisfied that any person who made the application for settlement under section 127-B has co-operated with the Settlement Commission in the proceedings before it and has made a full and true disclosure of his duty liability, grant to such person, subject to such conditions as it may think fit to impose, immunity from prosecution for any offence under this Act or under the Indian Penal Code (45 of 1860) or under any other Central Act for the time being in force and also either wholly or in part from the imposition of any penalty, fine and interest under this Act, with respect to the case covered by the settlement:

Provided that no such immunity shall be granted by the Settlement Commission in cases where the proceedings for the prosecution for any such offence have been instituted before the date of receipt of the application under section 127-B.

(2) An immunity granted to a person under sub-section (1) shall stand withdrawn if such person fails to pay any sum specified in the order of the settlement passed under sub-section (7) of section 127-C within the time specified in such order or within such further time as may be allowed by the Settlement Commission, or fails to comply with any other condition subject to which the immunity was granted and thereupon the provisions of this Act shall apply as if such immunity has not been granted.

(3) An immunity granted to a person under sub-section (1) may, at any time, be withdrawn by the Settlement Commission, if it is satisfied that such person had, in the course of the settlement proceedings, concealed any particulars, material to the settlement or had given false evidence, and thereupon such person may be tried for the offence with respect to which the immunity was granted or for any other offence of which he appears to have been guilty in connection with the settlement and shall also become liable to the imposition of any penalty under this Act to which such person would have been liable, had no such immunity been granted.

127-I. **Power of Settlement Commission to send a case back to the proper officer.**—(1) The Settlement Commission may, if it is of opinion that any person who made an application for settlement under section 127-B has not co-operated with the Settlement Commission in the proceedings before it, send the case back to the proper officer who shall thereupon dispose of the case in accordance with the provisions of this Act as if no application under section 127-B had been made.

(2) For the purpose of sub-section (1) the proper officer shall be entitled to use all the materials and other information produced by the assessee before the Settlement Commission or the results of the enquiry held or evidence recorded by the Settlement Commission in the course of the proceedings before it as if such materials, information, inquiry and evidence had been produced before such proper officer or held or recorded by him in the course of the proceedings before him.

(3) For the purposes of the time-limit under section 28 and for the purposes of interest under section 28-AA, in a case referred to in sub-section (1), the period commencing on and from the date of the application to the Settlement Commission under section 127-B and ending with the date of receipt by the officer of customs of the order of the Settlement Commission sending the case back to the officer of customs shall be excluded.

127-J. **Order of settlement to be conclusive.**—Every order of settlement passed under sub-section (7) of section 127-C shall be conclusive as to the matters stated therein and no matter covered by such order shall, save as otherwise provided in this Chapter, be reopened in any proceeding under this Act or under any other law for the time being in force.

127-K. **Recovery of sums due under order of settlement.**—Any sum specified in an order of settlement passed under sub-section (7) of section

127-C may, subject to such conditions, if any, as may be specified therein, be recovered, and any penalty for default in making payment of such sum may be imposed and recovered as sums due to the Central Government in accordance with the provisions of section 142, by the proper officer having jurisdiction over the applicant.

**127-L. Bar on subsequent application for settlement in certain cases.**—Where,—

(i) an order of settlement passed under sub-section (7) of section 127-C provides for the imposition of a penalty on the applicant under section 127-B for settlement, on the ground of concealment of particulars of his duty liability; or

(ii) after the passing of an order of settlement under the said sub-section (7) in relation to a case, such person is convicted of any offence under this Act in relation to that case; or

(iii) the case of such person is sent back to the proper officer by the Settlement Commission under section 127-I,

then such person shall not be entitled to apply for settlement under section 127-B in relation to any other matter.

**127-M. Proceedings before Settlement Commission to be judicial proceedings.**—Any proceedings under this Chapter before the Settlement Commission shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code (45 of 1860).

**127-N. Application of certain provisions of Central Excise Act.**—The provisions of Chapter V of the Central Excise Act, 1944 (1 of 1944) in so far as it is not inconsistent with the provisions of this Chapter and shall apply in relation to proceedings before the Settlement Commission under this Chapter.".

**103. Additional duty of customs (motor spirit).**—(1) In the case of goods specified in the Second Schedule, being goods imported into India, there shall be levied and collected as an additional duty of customs an amount calculated at the rate set forth in the said Schedule.

(2) The additional duty of customs referred to in sub-section (1) shall be in addition to any other duties of customs chargeable on such goods under the Customs Act, or any other law for the time being in force.

(3) The provisions of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the additional duty of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules or regulations, as the case may be.

**104. Amendment of Act 51 of 1975.**—In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act),—

(a) after section 3, the following section shall be inserted, namely:—

"**3-A. Special Additional duty.**—(1) Any article which is imported into India shall in addition be liable to a duty (hereafter in this section referred to as the special additional duty), which shall be levied at a rate to be specified by the Central Government, by notification in the Official Gazette, having regard to the maximum sales tax, local tax or any other charges for the time being leviable on a like article on its sale or purchase in India:

Provided that until such rate is specified by the Central Government, the special additional duty shall be levied and collected at the rate of eight percent of the value of the article imported into India.

*Explanation*.—In this sub-section, the expression "maximum sales tax, local tax or any other charges for the time being leviable on a like article on its sale or purchase in India" means the maximum sales tax, local tax, other charges for the time being in force, which shall be leviable on a like article, if sold or purchased in India, or if a like article is not so sold or purchased which shall be leviable on the class or description of articles to which the imported article belongs.

(2) For the purposes of calculating under this section the special additional duty on any imported article, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962 (52 of 1962) or section 3 of this Act, be the aggregate of—

(i) the value of the imported article determined under sub- section (1) of section 14 of the Customs Act, 1962 (52 of 1962) or the tariff value of such article fixed under sub-section (2) of that section, as the case may be;

(ii) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962 (52 of 1962), and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but not including the special additional duty referred to in sub- section (1); and

(iii) the additional duty of customs chargeable on that article under section 3 of this Act.

(3) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.

(4) The provisions of the Customs Act, 1962 (52 of 1962), and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties shall, so far as may be, apply to the duty chargeable under this section as they apply in relation to the duties leviable under that Act.

(5) Nothing contained in this section shall apply to any article, which is chargeable to additional duties levied under sub-section (1) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).";

(b) the First Schedule shall be amended in the manner specified in the Third Schedule.

## EXCISE

**105. Amendment of section 4-A.**—In the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Central Excise Act), in section 4-A, for Explanation 1, the following Explanation shall be substituted, namely:—

'*Explanation 1.*—For the purposes of this section, "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

106. **Amendment of section 5-A.**—In the Central Excise Act, in section 5-A, after sub-section (4), the following sub-sections shall be inserted, namely:—

"(5) Every notification issued under sub-section (1) shall,—

(a) unless otherwise provided, come into force on the date of its issue by the Central Government for publication in the Official Gazette;

(b) also be published and offered for sale on the date of its issue by the Directorate of Publicity and Public Relations, Customs and Central Excise, New Delhi, under the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);

(6) Notwithstanding anything contained in sub-section (5), where a notification comes into force on a date later than the date of its issue, the same shall be published and offered for sale by the said Directorate of Publicity and Public Relations on a date on or before the date on which the said notification comes into force.".

107. **Amendment of section 9.**—In the Central Excise Act, in section 9, in sub-section (1), after clause (bbb), the following clause shall be inserted, namely:—

"(bbbb) contravenes any of the provisions of this Act or the rules made thereunder in relation to credit of any duty allowed to be utilised towards payment of excise duty on final products;".

108. **Amendment of section 11-B.**—In the Central Excise Act, in section 11-B, in the Explanation, in clause (B), after sub-clause (e-a), the following sub-clause shall be inserted, namely:—

"(e-b) in case where duty of excise is paid provisionally under this Act or the rules made thereunder, the date of adjustment of duty after the final assessment thereof;".

109. **Amendment of section 35-B.**—In the Central Excise Act, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, in section 35-B, in sub-section (1), in the first proviso, after clause (c), the following clause shall be inserted, namely:—

"(d) credit of any duty allowed to be utilised towards payment of excise duty on final products under the provisions of this Act or the rules made thereunder and such order is passed by the Commissioner (Appeals) on or after the date appointed under section 109 of the Finance (No. 2) Act, 1998;".

110. **Insertion of new Chapter V.**—In the Central Excise Act, after section 30, the following Chapter shall be inserted, namely:—

## 'CHAPTER V

## SETTLEMENT OF CASES

**31. Definitions.**—In this Chapter, unless the context otherwise requires,—

(a) "Assessee" means any person who is liable for payment of excise duty assessed under this Act or any other Act and includes any producer or manufacturer of excisable goods or a registered person under the rules made under this Act, of a private warehouse in which excisable goods are stored;

(b) "Bench" means a Bench of the Settlement Commission,

(c) "Case" means any proceeding under this Act or any other Act for the levy, assessment and collection of excise duty, or any proceedings by way of appeal or revision in connection with such levy, assessment or collection, which may be pending before a Central Excise Officer or Central Government on the date on which an application under sub-section (1) of section 32-E is made.

Provided that where any appeal or application for revision has been preferred after the expiry of the period specified for the filing of such appeal or application for revision under this Act and which has not been admitted, such appeal or revision shall not be deemed to be a proceeding pending within the meaning of this clause;

(d) "Chairman" means the Chairman of the Settlement Commission,

(e) "Commissioner (Investigation)" means an officer of the customs or a Central Excise Officer appointed as such Commissioner to conduct inquiry or investigation for the purposes of this Chapter;

(f) "Member" means a Member of the Settlement Commission and includes the Chairman and the Vice Chairman;

(g) "Settlement Commission" means the Customs and Central Excise Settlement Commission under section 32; and

(h) "Vice-Chairman" means a Vice-Chairman of the Settlement Commission;

**32. Customs and Central Excise Settlement Commission.**—(1) The Central Government shall, by notification in the Official Gazette, constitute a Commission to be called the Customs and Central Excise settlement Commission for the settlement of cases under this Chapter and Chapter XIV-A of the Customs Act, 1962 (52 of 1962).

(2) The Settlement Commission shall consist of a Chairman and as many Vice-Chairmen and other Members as the Central Government thinks fit and shall function within the Department of the Central Government dealing with customs and central excise matters

(3) The Chairman, Vice-Chairman and other Members of the Settlement Commission shall be appointed by the Central Government from amongst persons of integrity and outstanding ability, having special knowledge of, and experience in, administration of customs and central excise laws.

Provided that, where a Member of the Board is appointed as the Chairman, Vice-Chairman or as a Member of the Settlement Commission, he shall cease to be a Member of the said Board.

**32-A. Jurisdiction and powers of Settlement Commission.**—(1) Subject to the other provisions of this Chapter, the jurisdiction, power and authority of the Settlement Commission may be exercised by Benches thereof.

(2) Subject to the other provisions of this section, a Bench shall be prescribed over by the Chairman or a Vice-Chairman and shall consist of two other Members.

(3) The Bench for which the Chairman is the presiding officer shall be the principal Bench and other Benches shall be known as additional Benches.

(4) Notwithstanding anything contained in sub-section (1) and sub-section (2), the Chairman may authorise the Vice-Chairman or other Member appointed to one Bench to discharge also the functions of the Vice-Chairman or, as the case may be, other Member of another Bench.

(5) The principal Bench shall sit at Delhi and the Central Government shall, by notification in the Official Gazette, establish additional Benches at such places as it considers necessary.

(6) Notwithstanding anything contained in the foregoing provisions of this section, and subject to any rules that may be made in this behalf, when one of the persons constituting a Bench (whether such person be the presiding officer or other Member of the Bench), is unable to discharge his functions owing to absence, illness or any other cause or in the event of the occurrence of any vacancy either in the office of the presiding officer or in the office of one or the other Members of the Bench, the remaining members may function as the Bench and if the presiding officer of the Bench is not one of the remaining members, the senior among the remaining members shall act as the presiding officer of the Bench:

Provided that if at any stage of the hearing of any such case or matter, it appears to the presiding officer that the case or matter is of such a nature that it ought to be heard by a Bench consisting of three Members, the case or matter may be referred by the presiding officer of such Bench to the Chairman for transfer to such Bench as the Chairman may deem fit.

(7) Notwithstanding anything contained in the foregoing provisions of this section, the Chairman may, for the disposal of any particular case, constitute a Special Bench consisting of more than three members.

(8) Subject to the other provisions of this Chapter, the Special Bench shall sit at a place to be fixed by the Chairman.

**32-B. Vice-Chairman to act as Chairman or to discharge his functions in certain circumstances.**—(1) In the event of the occurrence of any vacancy in the office of the Chairman by reason of his death, resignatoin or otherwise, the Vice-Chairman or, as the case may be, such one of the Vice-Chairmen as the Central Government may, by notification in the Official Gazette, authorise in this behalf, shall act as the Chairman until the date on which a new Chairman, appointed in accordance with the provisions of this Chapter to fill such a vacancy, enters upon his office.

(2) When the Chairman is unable to discharge his functions owing to absence, illness or any other cause, the Vice-Chairman or, as the case may

be, such one of the Vice-Chairmen as the Central Government may, by notification in the Official Gazette, authorise in this behalf, shall discharge the functions of the Chairman until the date on which the Chairman resumes his duties.

**32-C. Power of Chairman to transfer cases from one Bench to another.**—On the application of the assessee or the Chief Commissioner or Commissioner of Central Excise and after giving notice to them, and after hearing such of them as he may desire to be heard, or on his own motion without such notice, the Chairman may transfer any case pending before one Bench, for disposal, to another Bench

**32-D. Decision to be by majority.**—If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, they shall state the point or points on which they differ, and make a reference to the Chairman who shall either hear the point or points himself or refer the case for hearing on such point or points by one or more of the other Members of the Settlement Commission and such point or points shall be decided according to the opinion of the majority of the members of the Settlement Commission who have heard the case, including those who first heard it.

**32-E. Application for settlement of cases.**—(1) An assessee may, at any stage of a case relating to him make an application in such form and in such manner as may be prescribed, and containing a full and true disclosure of his duty liability which has not been disclosed before the Central Excise Officer having jurisdiction, the manner in which such liability has been derived, the additional amount of excise duty accepted to be payable by him and such other particulars as may be prescribed including the particulars of such excisable goods in respect of which he admits short levy on account of misclassification or otherwise of such excisable goods, to the Settlement Commission to have the case settled and any such application shall be disposed of in the manner hereinafter provided:

Provided that no such application shall be made unless,—

(a) the applicant has filed monthly returns showing production, clearance and central excise duty paid in the prescribed manner;

(b) a show-cause notice for recovery of duty issued by the Central Excise Officer has been received by the applicant; and

(c) The additional amount of duty accepted by the applicant in his application exceeds two lakh rupees:

Provided further that no application shall be entertained by the Settlement Commission under this sub-section in cases which are pending with the Appellate Tribunal or any Court:

Provided also that no application under this sub-section shall be made for the interpretation of the classification of excisable goods under the Central Excise Tariff Act, 1985 (5 of 1986)

(2) Where any excisable goods, books of account, other documents, have been seized under the provisions of this Act or rules made thereunder, the assessee shall not be entitled to make an application under sub-section

(4) The Selection Committee constituted under sub-section (2) shall submit a panel of atleast three names, for appointment to the post of Vice-Chancellor, for the consideration of the Chancellor.

(5) The term of office of the Vice-Chancellor, shall be three years from the date on which he enters upon his office or until he attains the age of sixty five years, whichever is earlier :

Provided that a person shall be eligible for appointment as Vice-Chancellor for a second term of office, subject to the recommendation of the Selection Committee referred to in sub-section (1) :

Provided further that the Chancellor may require the Vice-Chancellor, whose term of office is expiring, to continue in office for such period, not exceeding one year, as may be specified by the Chancellor :

Provided also that such appointment for a second term, or such continuance in office shall, in no case, be permissible beyond the date on which he attains the age of sixty five years.

(6) The emoluments and the other conditions of service of the Vice-Chancellor shall as may be prescribed by the statutes, and shall not be varied to his disadvantage after his appointment.

(7) The Vice-Chancellor may submit his resignation to the Chancellor not less than sixty days before the date on which he intends to be relieved.

(8) Such resignation shall take effect from the date determined by the Chancellor and notified to the Vice-Chancellor.

(9) Such permanent vacancy in the office of the Vice-Chancellor as is going to occur or has occurred, by reason of leave, illness, resignation or any other cause and not of the expiry of the term of office, shall be filled, in accordance with the provisions of sub-section (1)

(10) A temporary vacancy in the office of the Vice-Chancellor occurring by reason of leave, illness or any other cause shall be reported by the Executive Council to the Chancellor and the Chancellor shall, on the advice of the State Government, make such arrangements for the continuance of the discharge of functions of the office of the Vice-Chancellor as he may deem proper.

12. **Powers and respoasibilities of the Vice-Chancellor,-** (1) The Vice-Chancellor shall be the principal academic, administrative and executive officer of the University In the absence of the Chancellor, he shall preside over the convocation of the University. He shall be the ex-officio Chairman of the Executive Council, Academic Council, the Board or Committee of which he is a member. He shall be authorised to be present to participate and to speak at the proceedings of the meetings of authorities or other institutions of the University, but may not vote there at unless he is a member thereof.

(2) The Vice-Chancellor shall also be responsible to ensure that the provisions of this Act and of the statutes and ordinances made thereunder are duly observed and he shall have all the powers necessary for this purpose.

(3) The Vice-Chancellor shall also have the right to convene joint meetings of the Executive Council, Academic Counciland Faculties.

(4) (i) In any state of emergency, where in the opinion of the Vice-Chancellor immediate action is required to be taken, he shall have power to take immediate action. In such cases, the Vice-Chancellor shall, as soon as may be, inform the officer, authority or other institutions, about the action taken, by whom or where the matter ordinarily should be dealt with and after being confirmed by them, such actions shall further be deemed valid.

(ii) Where the action taken by the Vice-Chancellor under clause (i) of sub-section (4) prejudicially affects any person in the service of the University, the person affected may prefer an appeal to the Executive Council within fifteen days from the date on which such action is communicated to him.

(5) He shall enforce compliance of the order made by executive Council regarding appointment, penalty, dismissal or suspension of an officer or teacher of the University.

(6) He shall exercise general control over the University and the disciplinary powers shall vest in him.

(7) He may exercise such other powers as may be prescribed for him by the statutes and ordinances.

13. **Registrar,-** (1) The Registrar of the University shall be appointed by the Executive Council in the manner laid down in the rajasthan Universities Teachers and Officers (Selection for Appointment) Act, 1974 (Rajasthan Act No. 18of 1974 as amended from time to time and on the recommendation of the selection Committee constituted thereunder.

(2) The salary, emoluments and other conditions of service of the Registrar shall be such as may be determined by the executive council.

(3) The Registrar shall be the ex-officio Member-Secretary of the Executive Council and Academic Council

14. **Duties of the Registrar.** The Registrar of the University shall be the custodian of the records and common seal of the University He shall also act as an ex-officio Secretary of the Executive Council and Academic Council. He shall perform such other functions also as may be prescribed by the statutes and ordinances or may be deemed necessary and directed by the Vice-Chancellor or the Executive Council.

15. **Authorities of the University.** The following shall be the authorities of the University .-

(i) Executive Council;

(ii) Academic Council;

(iii) Faculties;

(iv) Board of Studies;

(v) Board of inspection; and

(vi) Such other bodies as may be declared by the statutes to be the authorities of the University.

16. **Executive Council.** (1) Executive Council shall be the Executive Institution of the University and shall consist of the following .-

(I) Vice-Chancellor, (Ex-Officio)

(ii) a person nominated by the Vice-Chancellor from amongst the Deans ;

(iii) a Professor of the University, other than the Deans, nominated by the Vice-Chancellor ;

(iv) an Educationist nominated by the Chancellor;

(v) a Principal nominated by the State Government;

(vi) Director, College Education, Rajasthan, (Ex-Officio)

(vii) Director, Sanskrit Education, Rajasthan; (Ex-Officio)

(viii)an Educationist nominated by the State Government;

(ix) Any two of the following teachers, elected from amongst the cadre of teachers, who have put in not less than 10 years experience of teaching graduation or higher classes in any Sanskrit College of Rajasthan, on 1st January of the year immediately preceding the year in which the elections are held; excluding Professors, Deans of University, Principals of affiliated and constituent colleges :-

(a) any one teacher elected by the teachers of the University's teaching departments and the constituents Colleges from amongst its members;

(b) any one teacher elected by the teachers of the affiliated colleges from amongst its members;

(x) two members of the Legislative Assembly who may be nominated by the of the Legislative Assembly;

(xi) Registrar-Member Secretary. (Ex-Officio)

(2) The terms of the members of the Executive Council, other than the ex-offcio members shall be as under :-

(i) The elected members of the Executive Council shall hold Office for a period of three years from the date of their election, and

(ii) The nominated members of the Executive Council shall hold office during the pleasure of the nominating authority :

Provided that the term of such nomination, shall not exceed three years :

Provided further that a nominated member shall be eligible for re-nomination, at the discretion of the nominating authority :

Provided also that whenever the nomination or re-nomination of such member is withdrawn by the nominating authority, he shall be deemed to have vacated his office with immediate effect.

17. **Duties of the Executive Council.** The Executive Council shall subject to the conditions prescribed in this Act or in its provisions, exercise and discharge following powers and functions :-

(i) to make, to amend and repeal the statutes and ordinances, subject to approval by the Chancellor;

(ii) to hold, control and administer the property and funds of the University;

(iii) to accept, on behalf of the University, contributions, bequest or transfer of movable or immovable property;

(iv) to administer the funds placed at the disposal of the University for certain specific purposes;

(v) to invest sums of money relating to the University;

(vi) to enter into, vary, carry out, confirm and cancel contract on behalf of the University;

(vii) to borrow sums of money or raise public loans for the fulfilment of the objects of the University, on the security of the property of the University or on any other security, with the previous approval of the State Government;

(viii) to appoint officers (other than the Vice-Chancellor and Deans) and teachers, and to determine their duties, emoluments and conditions of service, subject to the ordinances, and the statutes of the University;

(ix) to determine the form, regulate the use and provide the custody of the common seal of the University;

(x) to inspect, affiliate, recognise or approve Colleges, hostels or institutions and to withdraw the affiliation, recognition or approval subject ot the statutes;

(xi) to conduct examinations and to declare the result thereof; and

(xii) to ensure proper standards of teaching and examinations in consultation with the Academic Council;

18. **Academic Council.** (1) The Academic Council shall consist of the following.-

(i) Vice-Chancellor; (Ex-officio)

(ii) Deans of faculties; (Ex-officio)

(iii) any two heads of the department of status of a Professor or Associate Professor nominated by the Vice-Chancellor from amongst the heads of Department of the University;

(iv) two Principals nominated by the Vice-Chancellor from amongst the Principals of the affiliated colleges;

(v) Convenor of Boards of Studies; (Ex-offico)

(vi) Three such persons co-opeted by the Academic Council. who possess special attainment in particular studies and who are not teachers in the University or in any affiliated college or approved institution; and

(vii) Registrar-Member Secretary. (Ex-officio)

2. The terms of the members of the Academic Coucil other than the ex-offcio members shall be as under :-

(i) The co-opted members of the Academic Council shall hold office for a period of three years from the date of their co-option; and

(ii) The nominated members of the Academic Council shall hold office during the pleasure of the nominating authority :

Provided that the terms of such nomination shall not exceed three years :

Provided further that a nominated member shall be eligible for re-nomination :

Provided also that whenever the nomination or re-nomination of such a member is withdrawn by the nominating authority, he shall be deemed to have vacated his office with immediate effect.

**19. Functions of the Academic Council.** (1) The Academic Council, may make general regulations in respect of teaching and examinations of the University and shall be responsible for the maintenance of the standard of teaching and examinations.

(2) Without prejudice of the generality of the aforesaid provisions and subject to the provisions of the this Act, the Academic Council shall exercise and discharge following powers and functions :-

(i) to make, amend and repeal the regulations and to determine courses of study and other activities, subject to the approval of Executive Council;

(ii) to submit proposals for ordinances relating to admission, teaching, other activities, examinations and attendance in the University for the approval of the Executive Council;

(iii) to prepare proposals regarding the determination of standard of teaching and examinations;

(iv) to advise the Executive Council in regard to the academic posts in any of the subjects of any institution of the University;

(v) to advise the Executive Council in regard to the constitution of the Board of Studies and its strength, after considering the recommendations of the Faculty concerned;

(vi) to advise the Executrive Council in regard to the fees of the Univestiy;

(vii) to advise the Executive Council with regard to the equivalence of examinations and recognition of the examinations of other institution;

(viii) to advise the Executive Council with regard to the Library of the University and the appointment of a Library Committee of the University;

(ix) to advise the Executive Council with regard to the granting of Scholarship of the University and their tenure;

(x) to refer any subject or matter for consideration to the Faculties and the Board of Studies;

(xi) to promote research; and

(xii) to advise the Executive Council with regard to all other academic subjects and matters.

**20. Faculties.** (1) The University shall have following faculties :-

(a) Faculty of Ved-Vedang;

(b) Faculty of Darshan (Philosophy):-

(c) Faculty of Literature and Culture;

(d) Faculty of Sharwana Vidya;

(e) Faculty of Adhunik Gyan-Vigyan;

(f) Such other faculties as may be established under the statutes.

(2) Every faculty shall consist of the following, namely :-

(a) concerned Dean;

(b) Professors and Associate Professors of the University related to the subjects or the faculty;

(c) All such Heads of the Departments related to the faculty of the affiliated colleges who have atleast 8 years of experience of teaching degree classes of the faculty.

(d) members, not exceeding two, co-opted from amongst teachers of the concerned faculty in the affiliated colleges,

(e) members, not exceeding two, co-opted by the faculty, not being the members of the University or any affiliated colleges; and

(f) the convener of the Board of Studies in the faculty, not included in the aforesaid sub-sections.

(3) Following shall be in the duties of the Deans of Faculties :-

(a) the Deans shall be responsible for the due observances of statutes, ordinances and regulations relating to the faculty;

(b) The Deans shall preside at the meetings of the faculty and shall record its proceedings, and

(c) the Deans shall have the right to be present and speak at the meetings of the Board of Studies relating to the faculty but not to vote there at, unless he is member thereof.

(4) Each faculty shall discharge the following functions, namely -

(a) to make recommendations to the Executive Council through the Academic Council as to establishment of the Board of Studies.

(b) to make recommendations to the Academic Council in respect of courses of study and other activities and the network of examination after consulting the Board of Studies;

(c) to establish mutual co-ordination among the functions of the faculty;

(d) to prepare research schemes and to co-ordinate them whenever necessary.

(e) to dispose of the matters referred to it by the Academic Council or Executive Council;

(f) to refer matters to the Board of Studies for consideration;

(g) to consider the matter referred to it by the Board of Studies, subject to its jurisdiction;

(h) to organise joint meetings with other faculty or faculties with the approval of the Vice-Chancellor, such joint meetings shall be organised by the Vice-Chancellor or by any Dean nominated by him and shall be presided over by him only; and

(i) to discharge such other functions as may be prescribed by the statutes.

**21. Research Centre.** (1) The University shall establish a research Centre for continued specialised investigation and research in the different subjects of the Sanskrit literature and for edition and publication of rare works.

(2) The consitution of the Research Centre, its composition and working system shall be regulated by the statutes.

(3) The results and special achievments of the research shall be brought into light

and the editing and publication thereof as also of the rare works shall be done as per direction of the Executive Council.

22. **Board of Studies.** (1) The Constitution, the number of members and the mode of working of the Board of Studies shall be as under :-

(a) There shall be a Board of Studies for each subject or group of subjects. The number of Boards of Studies in each faculty and the number of internal and external members for the faculty concerned, shall be fixed by the Executive Council on the recommendations of the Academic Council;

(b) The Board of Studies shall be constituted by the faculty concerned for a period of three years;

(c) The number of members of the Boards of Studies shall not exceed :-

(i) seven in the case of a Board related to post-graduate studies, and

(ii) five in other cases.

(d) Each Board shall appoint a convener, from amongst its internal members in the following order .-

(i) Professors of the University;

(ii) Principals of post-graduate colleges;

(iii) Principals of degree colleges having atleast 5 years experience of teaching post-graduate classes,

(iv) Associate Professor of the department in which there is no University Professor;

(v) Principals of degree colleges (by virtue of being Heads of Departments);

(vi) Heads of the departments of post-graduate department in the colleges; and

(vii) Heads of the departments of graduate level departments in the colleges.

Explanation. "internal member" means a member, who is a teacher in the University or in an affiliated college or in an approved institution and "external member" means a member who is not an internal member.

(2) The Board of Studies shall have the following functions .-

(a) the Board of studies shall recommend curricular and other educational activities in the subject concerned and shall advice on all matters referred by the Executive Council, Academic Council or the faculty concerned;

(b) the Board of Studies shall bring to the notice of the Academic Council and Executive Council, the matters relating to examinations pertaining to the subject or the subjects and may refer the matters relating to improvement of curriculum to the faculty concerned;

(c) any of the two Boards of Studies may, as and when required by the Academic Council or Executive Council, hold a joint meeting, with the prior approval of the Vice-Chancellor, and both shall submit a joint report on the matter concerned. In such cases they shall elect one of the two conveners as the Chairman of the joint meeting; and

(d) The Board of Studies shall prepare a panel of examiners in the subjects concerned in accordance with the statutes.

23. **Board of Inspection.** (1) The Board of Inspection shall consist of the following members :-

(a) Vice-Chancellor;

(b) Director of Sanskrti Education, Rajasthan; and

(c) Deans of Faculties;

(2) The Board of Inspection shall have following functions :-

(a) The Board of Inspection shall dispose of the applications received for affiliation, recognition or, as the case may be, approval of the colleges and institutions subject to jurisdiction of the University and arrange for their inspection in the manner specified by the statutes and shall make recommendations to the Executive Council in respect of granting, continuing or cancelling affiliation, recognition or approval;

(b) The Board shall appoint two committees consisting of five members each. One of them shall dispose of the applications for affiliation of the colleges and the other shall deal with the applications received for approval of the institutions. These committees shall be appointed for a period of three years; and

(c) The Board may, subject to the approval by the Executive Council, make rules in respect of granting and withdrawing the affiliation, recognition and approval of the institutions and colleges

24. **Statutes.** The Statutes containing such instructions, directions, proceedings or descriptions, subject to and in accordance with the provisions of this Act may be made on all or any of the following subject .-

(a) conferment of honorary degrees;

(b) holding of convocation to confer degree,

(c) appointments of the officers of the University, their functions and powers,

(d) constitution, functions and powers of the institutions, Boards and Committees of the University;

(e) establishment and maintenance of the University Department, College, Institutions of research of specialised studies and hostels;

(f) prescribing the fees to be charged by the University for a course of study, determining other activities and admission to its examinations of degrees, diploma or certificate courses;

(g) inspection of hostels, colleges and institutions and grant or withdrawl of affiliation, recognition or approval;

(h) conditions governing the appointment, duties and remuneration of examiners;

(i) acceptance and management of donation, grant bequest, gifts (movable, or immovable), presents and assitance;

(j) registeration of graduates and maintenance of register of registered graduates;

(k) determination of emoluments and service conditions of officers, teachers, clerical and subordinate employees of the University and making provisions of pension, insurance, gratuity and provident fund for their benefit,

(l) vacations of the University;

(m) constitution of co-ordination committee to consider matters of common interest between the University and other Universities and the State Government,

(n) degrees, diplomas and other special degrees to be awarded by the University; and

(o) all such other matters on which the action could be taken under the provisions of this Act.

25. **Mode of making the statutes.** (1) New or additional statutes may be made or added or the existing statutes may be amended or cancelled by the Executive Council from time to time in the manner hereinafter appearing.

(2) Any member of the executive Council, may propose the draft of a statute to the Executive Council and Executive Council may either approve the draft or amend or modify it completely or partially and shall refer the accepted, rejected, amended or, as the case may be, modified draft to the Chancellor for approval.

(3) The Executive Council, on any draft of the statute affecting the status, power or constitution of any existing authority of the University, may not consider without giving to the authority an opportunity to express its or his opinion on the said proposal. Any such opinion shall be in writing which the Executive Council shall consider and refer

alongwith its decision on the draft of the statute to the Chancellor for his approval.

(4) The Chancellor may either return the draft statutes to Executive Council for reconsideration or, as the case may be, approve the draft statutes passed by the Executive Council.

(5) The statutes passed by the Executive Council shall be valid subject to the approval of the Chancellor.

**26. Ordinances of the University.** Subject to the provisions of this Act and the statutes made thereunder, the Executive Council may make ordinance for all or any of the following matters :-

(a) to lay down courses of studies for all degrees, diplomas and certificates of the University and to determine other co-curricular activities,

(b) to prescribe conditions under which student shall be admitted to the Courses of Studies and other co-curricular activities, degrees, diplomas, certificates and other special degrees;

(c) residence, conduct and discipline of the students of the University;

(d) conduct of examination;

(e) recognition of Supervisors for research;

(f) to determine the mode of entering into contract for on behalf of the University;

(g) to enforce compliance of the rules relating to transfer of students, by the affiliated colleges;

(h) all matters, the disposal whereof is required to be made by the ordinances, as per provisions of this Act or the statutes made thereunder.

(i) generally all matters which, in the opinion of the Executive Council, are necessary for exercising the powers conferred by this Act or the statutes made thereunder or for the discharge of the duties of the Executive Council.

27. Mode of making Ordinances of the University,-

(1) The Ordinances of the University on the subjects contained in section 26, may be made by the Executive Council but no draft ordinance concerning admissions to the University or its examinations, courses of study, attendance and the appointment of examiners shall be considered unless it has been proposed by the Academic Council.

(2) The Executive Council shall have no power to amend any draft proposed, under sub-section (1), by the Academic Council but the Executive Council may reject it or return it to the Academic Council for reconsideration together with the suggestions made by it on the draft as a whole or any part thereof.

(3) All ordinances made by the Executive Council shall be submitted to the Chancellor for approval and all such ordinances shall take effect from the date of their publication in the Official gazette after their approval by the Chancellor.

**28. Regulations.** The Academic Council may make regulations in the manner specified in the statutes, subject to the approval of the Executive Council and consistent with this Act, statutes and ordinances and on the matters within its jurisdiction.

**29. Rules.** Any authority of the University and any other Board of the University specified in section 15 may make rules on all matters relating to their business, subject to the approval of the Executive Council and consistent with this Act, statutes and ordinances.

**30. Statutes, ordinances and regulation to be published in the Official Gazette and laid before the house of the State Legislature.** (1) Every statute, ordinance, regulation or rule of the University made from time to time, shall be published in the Official Gazette

(2) Every statute, ordinance, regulation or rule of the University made by amendment or otherwise after the commencement of this Act as soon as may be after it is made be laid before the House of State Legislature while it is in session, for a total period of fourteen

reasons which shall be recorded in their proceedings, to enter into a contract without inviting tenders as herein provided or without accepting any tender which he may receive after having invited them";

(c) in the marginal note, for the letters and figures "Rs.10,000" the letter and figure "Rs.50,000" shall be substituted.

**35. Amendment of Section 77 of Bom. III of 1888.** In Section 77 of the principal Act, in sub-section (2) :-

(a) for the words "the Standing Committee and Improvements Committee" the words "the Municipal Accounts Committee" shall be substituted;

(b) in clause (a), for the words "the Standing Committee and the Improvements Committee" the words "the Municipal Accounts Committee" shall be substituted,

(c) in clause (b);

(i) in sub-clause (i), the word, figures and letter "or 38A" shall be deleted.

(ii) sub-clause (ii), (iii) and (iv) shall be deleted

**36. Amendment of Section 78 of Bom. of 1888.** In Section 78 of the principal Act -

(a) in sub-section (1), for the words "The Standing Committee in consultation with the Mayor and Commmissioner" the words "The Municipal Secretary in consultation with the Chairperson of the Corporation and the Mayor" shall be substituted:

(b) in sub-section (2), -

(i) for the words "of the Standing Committee" the words "of the Corporation" shall be substituted;

(ii) for the words "and the Standing Committee" the words "and the Chairperson of the Corporation" shall be substituted.

**37. Amendment of Section 78A of Bom.. III of 1888.** In Section 78A of the principal Act, in clause (a),

(1) for the words, "Standing Committee" the words "Municipal Accounts Committee" shall be substituted;

(2) for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Municipal Accounts Committee" shall be substituted;

**38. Amendment of Section 78B of Bom. III of 1888.** In Section 78B of the principal Act, for the words "Standing Committee', wherever they occur, the words "Mayor-in-Council" shall be substituted.

**39. Amendment of Section 78C of Bom. III of 1888.** InSection 78C of the principal Act, in sub-section (1), in clause (a), for the words "the Standing Committee" the words "the Mayor-in-Council" shall be substituted.

**40. Amendment of Section 78D of Bom. III of 1888.** In Section 78D of the principal Act, in clause (a), for the words "the Standing Committee" the words "the Mayor-in-Council" shall be substituted.

**41. Amendment of Section 78E of Bom. III of 1888.** In Section 78E of the principal Act, in clause (a), for the words "the Standing Committee" the words "the Mayor-in-Council" shall be substituted.

**42. Amendment of Section 79 of Bom. III 1888.** In Section 79 of the principal Act,-

(a) in sub-section (1), for the words "the Standing Committee" the words "Mayor-in-Council" shall be substituted.

(b) in sub-section (1A) for the words "Education Committee" the words "Mayor-in-Council" shall be substitued.

(c) in sub-section (2), -

(i) for the words "the Standing Committee or the Education Committee, as the case may be," the words "the Mayor-in-Council" shall be subsituted.

(ii) in the second proviso, for the words "Education Committee shall before sanctioning the Schedule" the words "Mayor-in-Council shall, before sanctioning the Schedule, for the purposes of the clause (q) of section 61" shall be substituted.

**43. Amendment of Section 80 of Bom. III of 1888.** In Section 80 of the principal Act, the proviso shall be deleted.

**44. Amendment of Section 80A of Bom. III of 1888.** In Section 80A of the principal Act,

(a) in sub-section (1), for the proviso, the following proviso shall be substituted, namely :-

"Provided that, temporary appointments to such posts for loan works may be made for a period of not more than six months by the Mayor with the previous approval of Mayor-in-Council; and the Mayor shall forthwith report every such appointment, when made, to the Corporation. No such appointment shall be renewed on the expiry of the said period of six months without the previous sanction of the Corporation.";

(b) in sub-section (2), in second proviso, for the words "The Standing Committee or of the Education Committee, as the case may be," the words "The Mayor-in-Council" shall be substituted.

**45. Amendment of Section 80B of Bom. III of 1888.** In Section 80B of the principal Act, -

(a) in sub-section (1), -

(i) in clause (a), for the words "Standing Sommittee" the words "Mayor-in-Council" shall be substituted;

(ii) clause (b) shall be deleted;

(b) in sub-section (2A), clause (a) shall be deleted;

(c) in sub-section (3), in clause (b), the words "or the Brihan Mumbai Electric Supply and Transport Committee, as the case may be" shall be deleted;

(d) in sub-section (4), -

(i) clause (b) shall be deleted;

(ii) the proviso shall be deleted;

(e) in sub-section (8), for the words "the Standing Committee or the Brihan Mumbai Electric Supply and Transport Committee" the words "the Mayor-in-Council" shall be substituted.

**46. Amendment of Section 81 of Bom. III of 1888.** In Section 81 of the principal Act, including in the marginal note, for the words "Standing Committee", wherever they occur, the words "Mayor-in-Council" shall be substituted;

**47. Amendment of Section 83 of Bom. III of 1888.** In Section 83 of the principal Act, in sub-section (2) ;

(a) in clause (a), for the words, brackets, letter and figures " the Standing Committee or in the case of an officer appointed for the purposes of clause (q) of Section 61; of the Education Committee" the words "Mayor-in-Council" shall be substituted;

(b) in clause (c), for the words, brackets, letter and figures "the Standing Committee" or in the case of an officer appointed for thee purpose of the clause (q) of Section 61, of the Education Committee" the words "Mayor-in-Council" shall be substituted.

(c) in clause (d), for the words "Standing Committee", in both places where they occur, the words "Mayor-in-Council" shall be substituted.

**48. Amendment of Section 84 of Bom. III of 1888.** In Section 84 of the principal Act;

(a) in sub-section (2), -

(i) for the words "subject as aforesaid by the Standing Committee" the words "subject to the regulations made in that behalf" shall be substituted;

(ii) for clause (a), the following clause shall be substituted, namely :-

"(a) to any clerk or servant appointed under Section 78 by the Municipal Secretary; or to any assistant auditor, clerk or servant appointed under Section 78B by the Municipal Chief Auditor;";

(iii) in clause (b), for the words, brackets, letter and figures "or who is not employed for the purpose of clause (q) of Section 61" the words "by the Mayor-in-Council" shall be substituted;

(b) sub-section (3) shall be deleted.

**49. Amendment of Section 85A of Bom. III of 1888.** In Section 85A of the principal Act, for the words "the Brihan Mumbai Electric Supply and Transport Committee" the words "the Mayor-in-Council" shall be substituted.

**50. Amendment of Section 90 of Bom. III of 1888.** In Section 90 of the principal Act:-

(a) in sub-section (2), for the words "the Improvement Committee" the words "the mayor-in-Council" shall be substituted;

(b) in sub-section (3);

(i) for the portion beginning with the words "exceeds five thousand rupees" and ending with the words "ten thousand rupees" the words "exceeds five lakh rupees unless such contract has been approved by the Member-in-charge; and by the Mayor-in-Council if the price or compensation exceeds rupees ten lakhs" shall be substituted;

(ii) the proviso shall be deleted;

(c) in sub-section (4), for the words "two members of the Improvement Committee and shall also have the signature of the said two members" the words "the Member-in-charge and shall also, have signature of the said Member-in-charge" shall be substituted.

**51. Amendment of Section 91 of Bom. III of 1888.** In Section 91 of the principal Act, in sub-section (1), for the words "the Improvements Committee" the words "the Mayor-in-Council" shall be substituted.

**52. Amendment of Section 91F of Bom. III of 1888.** In Section 91F of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely :-

"(1) If in connection with any election a request is made by the State Election Commission, the State Government or an officer authorised by the State Government (hereinafter referred to as "the Requisitioning Authority") may, by order in writing requisition:-

(a) any premises which are required or likely to be required for the purpose of being used as a polling station or storage of ballot boxes after the poll has been taken ;

(b) any vehicle, vessel or animal needed or likely to be needed for the purpose of transport of ballot boxes to, or from pollling station or transport of members of the police force for maintaining order during the conduct of such election or transport of any officer or other person for the performance of any duties in connection with such election ;

and may also make such further orders as may appear to it to be necessary or expedient in connection with such requisition :

Provided that, no vehicle, vessel or animal which are being lawfully used by a candidate or his agent for any purpose connected with the election of such candidate shall be requisitioned under this sub-section untill the completion of poll at such election.".

**53. Amendment of Section 92 of Bom. III of 1888.** In Section 92 of the principal Act:-

(a) in clause (a);

(i) for the words "in his discretion" the words "subject to the regulations made in this behalf " shall be substituted.

(ii) for the words "one lakh rupees" the words "five lakh rupees" shall be substituted;

(iii) in the proviso;

(A) for the words "fifteen thousand rupees" the words "fifty thousand rupees" shall be substituted,

(B) for the words "Improvements Committee" the words "Mayor-in-Council" shall be substituted;

(b) for clause (b), the following clause shall be substituted, namely :-

"(b) the Commissioner, with the sanction of the Mayor-in-Council, may,

(i) dispose off, by sale or otherwise, any movable property held by the Corporation, the value of which exceeds five lakh rupees,

(ii) grant a lease (other than lease in perpetuity) of any immovable property belonging to the Corporation, including any such right as aforesaid, or sell, or grant a lease in perpetuity of any immovable property belonging to the Corporation the value of which does not exceed fifty thousand rupees or the annual rent of which does not exceed three thousand rupees;";

(c) for clause (d), the following clause shall be substituted, namely :-

"(d) sanction of the Mayor-in-Council under clauses (b) and (c), may be given either generally for any class of cases or specially in any particular case;";

54. **Amendment of Section 100 of Bom. III of 1888.** In Section 100 of the principal Act, for the words "to the President of the Corporation" the words "to the Mayor" shall be substitutted.

55. **Amendment of Section 105H of Bom. III of 1888.** In Section 105H of the principal Act, for the portion beginning with the words "The Commissioner" and ending with the words "Brihan Mumbai Electric Supply and Transport Committee" the words "the Mayor-in-Council" shall be substituted.

56. **Amendment of Section 109 of Bom. III of 1888.** In Section 109 of the principal Act, in clause (ddd), for the words "in the whole double" the words "on the whole thrice" shall be substituted.

57. **Amendment of Section 110DD of Bom. of 1888.** In Section 110DD of the principal Act;

(a) in sub-section (1), for the words "Standing Committee" the words "Mayor-in-Council" shall be substituted;

(b) in sub-section (2) for the words "the Standing Committee" the words "the Mayor-in-Council" shall be substituted.

58. **Amendment of Section 113 of Bom. III of 1888.** In Section 113 of the principal Act, for the words "the Standing Committee", wherever they occur, the words "the Mayor-in-Council" shall be substituted.

59. **Amendment of Section 114 of Bom. III of 1888.** In Section 114 of the principal Act, for the words "Standing Committee" the words "Mayor-in-Council" shall be substituted.

60. **Amendment of Section 115 of Bom. III of 1888.** In section 115 of the principal Act, in sub-section (2);

(a) in clause (a), for the words "Standing Committee" the words "Mayor -in-Council" shall be substituted;

(b) in the proviso, for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

61. **Amendment of Section 116 of Bom. III of 1888.** In Section 116 of the principal Act, including the marginal note, for the words "members of the Standing Committee", the

words "Officers of the Corporation" shall be substituted.

62. **Amendment of Section 117 of Bom. III of 1888.** In Section 117 of the principal Act, for the words "Standing Committee" the words "Mayor-in-Council" shall be substituted.

63. **Amendment of Section 119A of Bom. III of 1888.** In Section 119A of the principal Act, in sub-section (4), for the words "Standing Committee" the words "Mayor-in-Council" shall be substituted.

64. **Amendment of Section 119B of Bom. III of 1888.** In Section 119B of the principal Act, for the words "Standing Committee", wherever they occur, the words "Mayor-in-Council" shall be substituted.

65. **Amendment of Section 120 of Bom. III of 1888.** In Section 120 of the principal Act, for the word and figures "section 82" the word and figures "section 83" shall be substituted.

66. **Amendment of Section 122 of Bom. III of 1888.** In Section 122 of the principal Act, -

(a) in sub-section (1), for the words "the Bank of Bombay", the words "a Nationalised Bank" shall be substituted.

(b) in sub-section (2), for the words "Standing Committee", in both the places where they occur, the words "Mayor-in-Council" shall be substituted;

(c) in sub-section (3), -

(i) for the words "Standing Committee" the words "Mayor-in-Council" shall be substituted;

(ii) for the words "by three persons" the words "by two persons" shall be substituted.

67. **Amendment of Section 123 on Bom. III of 1888.** In Section 123 of the principal Act, including in the marginal note, for the words "Standing Committee", wherever they occur, the words "Mayor-in-Council" shall be substituted.

68. **Amendment of Section 123A of Bom. III of 1888.** In Section 123A of the principal Act, in sub-section (2), for the words "Standing Committee", the words "Mayor-in-Council" shall be substituted.

69. **Amendment of Section 123C of Bom. III of 1888.** In Section 123C of the principal Act, in sub-section (2), for the words "Education Committee", the words "Mayor-in-Council" shall be substituted.

70. **Amendment of Section 124 of Bom. III of 1888.** In Section 124 of the principal Act, -

(a) in sub-section (1), for the words "The Commissioner shall, as soon as may be after each first day of April", the words "The Member-in-charge shall, as soon as may be after each first day of April but not later than thirtieth day of November" shall be substituted.

(b) for sub-sections (2) and (3), the following sub-sections shall be substituted, namely :-

"(2) The Member-in-charge shall, incorporate with his said report and statement -

(a) a report for the same period from each member of the Mayor-in-Council incharge of a department;

(b) the accounts of balance due on loan then last published under Section 105; and cause the same to be printed; and shall submit the same to the Mayor-in-Council.

(3) After examination and review of the said printed report and statement by the Mayor-in-Council there shall be added to the compilation, printed copies of such of the appendices attached to the reports of the Member-in-charge, if any, as the Mayor-in-Council directs and a copy of the complete compilation shall be forwarded to the usual or

last known local place of abode of each concillor at least eight days previous to the ordinary meeting of the Corporation in the next following month of January and copies thereof shall be delivered to any person requiring the same, on payment of such reasonable fee for each copy as the Mayor-in-Council shall determine."

**71. Amendment of Section 125 of Bom. III of 1888.** In Section 125 of the principal Act, -

(a). for the words "The Commissioner" the words "The Member-in-charge" shall be substituted;

(b) for the words "the Standing Committee, in such form as the said Committee" the words "the Mayor-in-Council, in such form as the said Council" shall be substituted;

(c) in sub-section (2), in clause (d), the first proviso shall be deleted;

(d) in the marginal note, for the words, "Commissioner" the words "Member-in-charge" shall be substituted.

**72. Amendment of Section 126 of Bom. III of 1888.** In Section 126 of the principal Act, -

(a) for the words "Standing Commitee", wherever they occur, the words "Mayor-in-Council" shall be substituted.

(b) for the words "Commissioner", wherever it occurs, the words "Member-in-charge" shall be substituted:

(c) in the marginal note, for the words "Standing Committee", the words "Member-in-charge" shall be substituted.

**73. Amendment of Section 126A of Bom. III of 1888.** In Section 126A of the principal Act ;

(a) for the portion beginning with the words "The general Manager", and ending with the words "time to time approve" the following shall be substituted, namely :-

"The Member-in-charge shall, on or before each tenth day of October, have prepared and lay before the Mayor-in-Council, a report in such form, as the Mayor-in-Council shall, from time to time, approve";

(b) in the marginal note, for the words "General Manager" the words "Member-in-charge" shall be substituted.

**74. Amendment of Section 126B of Bom. III of 1888.** In Section 126B of the principal Act ;

(a) in sub-section (1) ;

(i) for the words "the Brihan Mumbai Electric Supply and Transport Committee" the words "the Mayor-in-Council" shall be substituted;

(ii) for the words "the General Manager and, after having obtained from the General Manager" the words "Member-in-charge of the Brihan Mumbai Electric Supply and Transport undertaking and, after having obtained from the said Member-in-charge" shall be substituted;

(b) in sub-section (2), for the word "Committee", in both the places where it occurs, the words "the Member-in-charge" shall be substituted.

**75. Amendment of Section 126C of Bom. III of 1888.** In Section 126C of the principal Act ;

(a) for the words "The Commissioner" the words "The Member-in-charge" shall be substituted ;

(b) for the words "the Education Committee in such form as the Committee" the words "the Mayor-in-Council in such form as the Council" shall be substituted.

**76. Amendment of Section 126D of Bom. III of 1888.** In Section 126D of the principal Act :-

(a) in sub-section (1), -

(i) for the words "the Education Committee" the words "Mayor-in-Council" shall be substituted;

(ii) for the words "the Commissioner" the words "the Member-in-charge" shall be substituted;

(iii) for the words "from the Commissioner" the words "from him" shall be substituted;

(b) in sub-section (2), for the words "the Education Committee" the words "the Mayor-in-Council" shall be substituted;

(c) sub-section (3) shall be deleted;

(d) in sub-section (4), for the words "The Municipal Secretary shall forward a printed or corrected copy of budget estimate 'E' together with the report of the Standing Committee thereon" the words "The Member-in-charge shall forward a printed or corrected copy of budget estimate 'E' shall be substituted;

(e) in the marginal note, for the words "Education Committee" the words "Mayor-in-Council" shall be substituted.

**77. Amendment of Section 126E of Bom. III of 1888.** In Section 126E of the principal Act, -

(a) for the words "The Commissioner" the words "the Member-in-charge" shall be substituted.

(b) for the words "the Standing Committee in such form as the Committee" the words "the Mayor-in-Council in such form as the Council" shall be substituted.

**78. Amendment of Section 126F of Bom. III of 1888.** In Section 126F of the principal Act, -

(a) in sub-section (1), -

(i) for the words "Standing Committee", in both the places where they occur, the words "the Mayor-in-Council" shall be substituted;

(ii) for the words "the Commissioner", in both the places where they occur, the words "the Member-in-charge" shall be substituted;

(b) in sub-section (2), for the words "the Committee", in both the places where they occur, the words "the Mayor-in-Council" shall be substituted;

(c) in sub-section (3), -

(i) for the words "Municipal Secretary" the words "Member-in-charge" shall be substituted;

(ii) for the words "the Standing Committee" the words "the Mayor-in-Council" shall be substituted;

(d) in the marginal note, for the words "Standing Committee" the words "Mayor-in-Council" shall be substituted.

**79. Amendment of Section 126G of Bom. III of 1888.** In Section 126G of the principal Act, -

(a) in sub-section (1), for the portion beginning with the words "the Commissioner" and ending with the words "Transport Committee" the following shall be substituted namely : -

"the Member-in-charge shall, while submitting the budget estimate to the Mayor-in-Council";

(b) for sub-section (2), the following sub-section shall be substituted, namely : -

"(2) The Mayor-in-Council shall examine the report and place it before the Corporation".

**80. Amendment of Section 127 of Bom. III of 1888.** In Section 127 of the principal

Act, -

(a) in sub-section (1), for the words and letters "Budget estimate 'A', 'B' and 'C' prepared by the Standing Committee as also budget estimate 'E' prepared by the Educatiion Committee with the report of the Standing Committee thereon" the words and letters "Budget estimates 'A'. 'B', 'C' and 'E' prepared by the Mayor-in-Council" shall be substituted.

(b) in sub-section (2). for the words "the Brihan Mumbai Electric Supply and Transport Committee with the report of the Standing Committee thereon" the words "Mayor-in-Council" shall be substituted.

**81. Amendment of Section 128 of Bom. III of 1888.** In Section 128 of the principal Act, for the words "Standing Committee's" the words "Mayor-in-Council's" shall be substituted.

**82. Amendment of Section 128 of Bom. III of 1888.** In Section 128 of the principal Act for the portion beginning with the words and letter "budget estimate 'A' and ending with the words "Education Committee" the words and Letters "budget estimates 'A', 'B', 'C', 'E' and 'G' or all or any of those estimates back to the Mayor-in-Council" shall be substituted.

**83. Amendment of Section 131 of Bom. III of 1888.** In Section 131 of the principal Act, in sub-section (1), for the portion beginning with the words "Standing Committee" and ending with the words "the Corporation may" the words "Mayor-in-Council in case of the expenditure from the municipal fund or the Brihan Mumbai Electric Supply and Transport Fund, the Corporation may" shall be substituted.

**84. Amendment of Section 132 of Bom. III of 1888.** In Section 132 of the principal Act, for the words "the Standing Committee or the Education Committee or the Brihan Mumbai Electric Supply and Transport Committee, as the case may be," the words "Mayor-in-Council" shall be substituted.

**85. Amendment of Section 133 of Bom. III of 1888.** In Section 133 of the principal Act. -

(a) for the words "the Standing Committee" wherever they occur, the words "the Mayor-in-Council" shall be substituted;

(b) in clause (a), for the words "fifteen thousand rupees" the words "twenty lakh rupees" shall be substituted:

(c) in clause (b), sub-clause (iii) shall be deleted;

(d) for clause (c), the following clause shall be substituted, namely :-

"(c) The Commissioner may with the approval of the concerned Member-in-charge at any time during an official year, sanction -

(i) the transfer of any amount within the budget grant;

(ii) the transfer of any amount not exceeding three lakh rupees from one budget grant to another budget grant:

Provided that, every transfer of an amount exceeding fifty thousand rupees made under this clause shall be reported forthwith by the Commissioner to the Mayor-in-Council and the Mayor-in-Council may pass with regard thereto such order as it may think fit, and it shall be incumbent on the Commissioner to give effect to such order";

(e) in clause (c), for the words "five hundred rupees" the words "five lakh rupees" shall be substituted.

(f) clause (f) shall be deleted;

(g) for the clause (g), the following clause shall be substituted, namely :-

"(g) for the purpose of expenditure from the Brihan Mumbai Electric Supply and Transport Fund, the provision of this section shall apply as if for the word "Commissioner" the word "General Manager" has been substituted.".

**86. Amendment of Section 134 of Bom. III of 1888.** In Section 134 of the principal

**Homoeopathic System of Medicine (Amendment) Act, 1998.**

(2) It shall be deemed to have come into force on the 11th day of June, 1998

**2. Amendment of Section 15A of West Ben. Act 33 of 1963.-** In sub-section (10) of Section 15A of the West Bengal Homoeopathic System of Medicine Act, 1963 (hereinafter referred to as the principal Act), for the words "four years", the words "five years" shall be substituted.

**3. Repeal and saving.-** (1) The West Bengal Homoeopataic System of Medicine (Amendment) Ordinance, 1998 (West Ben: Ord. I of 1998) is hereby repealed

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been validly done or taken under the principal Act as amended by this Act.

---

Published in the Calcutta Gazette, Extraordinary, Part III, dated 5th August, 1998

## THE WEST BENGAL PUBLIC LIBRARIES (AMENDMENT) ACT, 1998

## WEST BENGAL ACT NO. VII OF 1998

An Act to amend the West Bengal Public Libraries Act, 1979

Whereas it is expedient to amend the West Bengal Public Libraries Act, 1979, for the purposes and in the manner hereinafter appearing;

It is hereby enacted, as follows:-

**1. Short title and commencement.-** (1) This Act may be called the **West Bengal Public Libraries (Amendment) Act, 1998.**

(2) It shall come into force on such date as the State Government may, be notification in the Official Gazette, appoint.

**2. Amendment of Section 2 of West Ben. Act 39 of 1979.-** In Section 2 of the West Bengal Public Libraries Act, 1979 (hereinafter referred to as the principal Act)-

(1) after clause (bb), the following clause shall be inserted:-

'(bbb) " Darjeeling Gorkha Hill Council" means the Darjeeling Gorkha Hill Council constituted under the Darjeeling Gorkha Hill Council Act, 1988.".

(2) after clause (f), the following clause shall be inserted -

"(f1) "Siliguri Mahakuma Parishad" means the Mahakuma Parishad for the sub-division of Siliguri in the district of Darjeeling constituted under Section 185B of the West Bengal Panchayat Act, 1973;";

(2) in sub-section (2), for the words "The Local Library Authority for each district" the words "Each Local Library Authority, except the Local Library Authority for each of the areas within the jurisdiction of the Darjeeling Gorkha Hill Council and the Siliguri Mahakuma Parishad, " shall be substituted;

(3) after sub-section (2), the following sub-sections shall be inserted -

"(2A) The Local Library Authority for the area within the jurisdiction of the Siliguri Mahakuma Parishad (hereinafter referred to in this sub-section as the area) shall consist of-

(i) the District Magistrate of the district of Darjeeling or his nominee, not below the rank of Sub-divisional Officer, who shall be the Chairman of the Local Library Authority

(ii) the District Library Officer who shall function as the ex-officio Member-Secretary of the Local Library Authority;

(iii) the District Social Education Officer;

(iv) the District Information Officer;

(v) two representatives of the employees of different public libraries in the area to be elected from amongst themselves in the manner prescribed

(vi) two members to be nominated by the Government from amongst the Councillors of the Municipalities, or the Councillors of the Municipal Corporation, within the district of Darjeeling:

(vii) two representatives of the district branch of the Bengal Library Association to be nominated by the Executive Committee of the said Association;

(viii) one person to be nominated by the Sabhadhipati of the Siliguri Mahakuma Parishad from amongst the members of the Siliguri Mahakuma Parished;

(ix) two persons to be nominated by the Government from amongst the mebers of the Panchayat Samitis in the area;

(x) two persons to be nominated by the Government from amongst the members of the managing committees of the public libraries in the area;

(xi) four persons representing the interest of education, social work, cultural, literary or artistic activity, or literacy or science movement, to be nominated by the Government.

(xii) two Members of the Legislative Assembly from the area, to be nominated by the Government;

(xiii) the Librarians of the District Libraries in the area.

(2B) The Local Library Authority for the area within the jurisdication of the Darjeeling Gorkha Hill Council (hereinafter referred to in this sub-section as the area) shall consist of-

(i) the Principal Secretary of the Darjeeling Gorkha Hill Council, who shall be the Chairman of the Local Library Authority;

(ii) the District Library Officer who shall function as the ex-officio Member-Secretary of the Local Library Authority;

(iii) the District Social Education Officer;

(iv) the District Information Officer;

(v) two representatives of the employees of different public libraries in the area to be ~~ted from amongst themselves in the manner prescribed;

(vi) two members to be nominated by the Darjeeling Gorkha Hill Council from amongst the Councillors of the Municipalities within the area;

(vii) two representatives of the district branch of the Bengal Library Association to be nominated by the Executive Committee of the said Association;

(viii) one person to be nominated by the Chairman of the Darjeeling Gorkha Hill Council from amongst the Councillors of the Darjeeling Gorkha Hill Council;

(ix) two persons to be nominated by the Darjeeling Gorkha Hill Council from amongst the members of the Panchayat Samitis in the area;

(x) two person to be nominated by the Darjeeling Gorkha Hill Council from amongst the members of the managing committees of the public libraries in the area;

(xi) four persons representing the interest of education, social work, cultural, literary or artistic activity, or literary or science, movement, to be nominated by the Government,

(xii) two Members of the Legislative Assemble from the area, to be nominated by the Government on the recommendation of the Darjeeling Gorkha Council;

(xiii) the Librarians of the District Libraries in the area".

**4. Amendment of Section 10.**- In Section 10 of the principal Act,-

(1) in clause (bb), for the words "in the district", the words "within its juridiction" shall be substituted;

(2) in clause (ff), for the words "in the district,", the words "within its jurisdiction," shall substituted,

(3) in clause (ggg), for the words "in the district", the words, "within its jurisdiction"

shall be substituted

(4) in clause (gggg), for the words "in different parts of the district", the words "in diffrent areas within its jurisdiction" shall be substituted.

---

Published in the Calcutta Gazette, Extraordinary, Part III, dated 28th December 1998

## THE WEST BENGAL PREMISES TENANCY ACT, 1997

## WEST BENGAL ACT NO. XXXVII 1997

An Act to provide for the regulation of certain incident of tenancy of premises in Calcutta, Howrah and some other areas in West Bengal.

Whereas it is expedient to provide for the regulation of certain incidents of tenancy of premises in Calcutta, Howrah and some other areas in West Bengal;

It is hereby enacted in the Forty-eighth Year of the Republic of India, by the Legislature of West Bengal, as follows:-

## CHAPTER I

## Preliminary

**1. Short title, commencement and extent.-** (1) This Act may be called the West Bengal Premises Tenancy Act, 1997.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

(3) It extends to the areas included within the limits of the Calcutta Municipal Corporation and the Howrah Municipal Corporation and the Municipal areas within the meaning of the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993):

Provided that the State Government may, by notification, extend this Act or any provision thereof to any other area specified in the notification or may, by notification, exclude any area from the operation of this Act or any provision thereof.

**2. Definitions.-** In this Act, unless there is anything repugnant in the subject or context,-

(a) "Controller" means a Controller appointed under sub-section (1) of section 38, and includes an Additional Controller or Deputy Controller appointed under sub-section (2) of that section;

(b) "fair rent" means the rent fixed under section 17,

(c) "landlord" includes any person who, for the time being is receiving, or is entitled to receive, the rent for any premises, whether on his own account or on account of, or on behalf of, or for the benefit of, any other person or as a trustee, guardian or receiver for any other person or who would so receive the rent or be entitled to receive the rent, if the premises were let to a tenant;

(d) "notification" means a notification published in the Official Gazette,

(e) "premises" means any building or part of a building or any hut or part of a hut let separately, and includes-

(i) the gardens, grounds and out-houses, if any, appertaining thereto, and

(ii) any furniture supplied by the landlord, or any fittings or fixtures affixed, for the use of the tenant in such building or part of a building or hut or part of a hut,

but does not include a room in a hotel or a lodging house;

(f) "prescribed" means prescribed by rules made under this Act;

(g) "tenant" means any person by whom or on whose account or behalf the rent of any premises is or, but for a special contract, would be payable, and includes any person continuing in possession after termination of his tenancy and, in the event of death of any tenant, also inclues, for a period not exceeding five years from the date of death of such tenant or from the date of coming into force of this Act, whichever is later, his spouse, son, daughter, parent and the widow of his predeceased son, who were ordinarily living with the tenant up to the date of death of the tenant as the members of his family and were dependent on him and who do not own or occupy any residential premises and in respect of premises let out for non-residential purpose his spouse, son, daughter and parent who were ordinarily living with the tenant upto the date of his death as members of his family and where dependent on him but shall not include any person against whom any decree or order for eviction has been made by a court of competent jurisdiction.

Provided that the time limit of five years shall not apply to the spouse of the tenant who was ordinarily living with the tenant up to his death as a member of his family and was dependent on him and who does not own or occupy any residential premises:

Provided further that the son, daughter, parent or the widow of the predeceased son of the tenant who was ordinarily residing with the tenant in the said premises up to the date of death of the tenant as a member of his family and was dependent on him and who does not own or occupy any residential premises, shall have a right of preference for tenancy in a fresh agreement in respect of such premises. This proviso shall apply mutatis miutandis to premises, let out for non-residential purpose.

**3. Exemption.**- Nothing contained in this Act shall apply to-

(a) any premises owned by-

(i) the Central Government, or

(ii) any state government, or

(iii) a Government undertaking or enterprise, or

(iv) a statutory body which is not a local authority, or

(v) a Cocntonment Board constituted under the Cantonments Act, 1924 (2 of 1924), or

(vi) a local authority;

(b) any tenancy created by the Central Government or any State Government in respect of the premises taken on lease or requisitioned by that Government;

(c) any tenancy where the lease has been registered under the Registration Act, 1908 (16 of 1908) before or after the commencement of this Act.

(d) any premises rented to a foreign mission or international agency;

(e) any premises let out for residential purpose, not being a premises within the purview of clause (c), which carries more than-

(i) two thousand rupees as monthly rent in the areas included within the limits of the Calcutta Municipal Corporation or the Howrah Municipal Corporation, or

(ii) one thousand rupees as monthly rent in other areas to which this Act extends,

(f) any premises let out for non-residential purpose, which carries more than-

(i) three thousand rupees as monthly rent in the areas included within the limits of the Calcutta Municipal Corporation or the Howrah Municipal Corporation, or

(ii) one thousand and five hundred rupees as monthly rent in other areas to which this Act extends.

Explanation - Where any premises is let out partly for residential purpose and partly for non-residential purpose, the provision of clause (f) shall apply to such premises in proportion to respective areas.

## CHAPTER II

### Obligation of landlord and tenant

**4. Obligations of landlord.**- (1) Every landlord or his authorisd agent shall issue a written receipt in the prescribed form signed by him forthwith on receipt of the amount of rent and the charges relating to the maintenance of premises from the tenant

(2) Every landlord shall be bound to keep the premises in good and tenantable condition

(3) Every landlord shall be bound to take measures for due maintenance of essential supply or service comprised in the tenancy

(4) No landlord shall claim, demand or receive any premium or other consideration whatsoever for giving his consent to the subletting or whole or any part of the premises held by the tenant.

**5. Obligations of tenants.**- (1) Every tenant shall pay rent to the landlord or his authorised agent within the prescribed period.

(2) Every tenant shall use the premises for the purpose for which it was let out to him

(3) Every tenant shall allow the landlord or his authorised agent to enter upon the premises and inspect the condition thereof after the service of a notice on him by the landlord or his authorised agent in this behalf.

(4) No tenant shall make any addition to or alteration in the premises without the written consent of the landlord

(5) No tenant shall sublet the premises without consent of the landlord in writing

(6) No tenant shall, without the previous consent in writing of the landlord, transfer or asign his right in the tenancy or any part thereof.

(7) Every tenant shall pay the charges relating to the maintenance and amenities of the premises at the rate of ten per cent of the fair rent or agreed rent, as the case may be

## CHAPTER III

### Control of eviction of tenants

**6. Protection of tenant against eviction.**- (1) Notwithstandng anything to the contrary contained in any other law for the time being in force or in any contract, no order or decree for the recovery of the possession of any premises shall be made by the Controller in favour of the landlord against the tenant, except on an application made to him by the landlord in the prescribed manner on one or more of the following grouds:-

(a) where the tenant has sublet, assigned or otherwise parted with the possession of whole or any part of the premises without obtaining the consent in writing of the landlord or the tenant has used the premises for a purpose other than that for which it was let out without obtaining the consent in writingof the landlord;

(b) where the tenant has made default in payment of rent for three months within a period of twelve months, or for three rental periods within a period of three years where the rent is not payable monthly,

(c) where the premises is required by the landlord for the purpose of building or rebuilding or for making substantial addition or alteration thereto and such building or rebuilding or substantial addition or alteration cannot be carried out without the premises being vacated;

(d) where the premises is required by the landlord for his own occupation if he is the owner or for the occupation of any Person for whose benefit the premises is held and the landlord or such person is not in possession of any suitable accommodation within ten kilometres from such premises in any other area where this Act extends;

(e) where the tenant has given notice to quit but has failed to deliver vacant possession of the premises to the landlord in accordance with such notice;

(f) where the tenant or any person residing in the premises let out to the tenant has done any act contrary to the provisions of clause (m), clause (n) or clause (o) of section 108, of the Transfer of Property Act, 1882 (4of 1882),

(g) where the tenant has been using the premises or any part thereof or allowing the premises or any part thereof to be used for immoral or illegal purpose;

(h) where the tenant is guilty of any act of waste or of any negligence or default resulting in material deterioration of the condition of the premises;

(i) where the tenant or any person residing in the premises let out to the tenant has been guilty of conduct which is a nuisance or causes annoyance to the neigbours including the landlord;

(j) where the tenant has acquired or constructed, or has been allotted, a house or flat, provided a moratarium for one year is allowed for vacting the premises;

(k) where the landlord is a member of the Armed Forces of the Union of India and requires it for occupation of his family and produces a certificate of the prescribed authority referred to in section 7 of the Indian Soldiers (Litigation) Act, 1925 (4 of 1925), that he is serving under conditions within the meaning of section 3 of that Act or is posted in a non-family area;

(l) where the tenant, or his spouse, or son, or daughter, or parent, or the widow of his predeceased son, who is dependent on him does not reside in the premises for the most part of a year and keeps the premises under lock and key

(2) Where a landlord has acquired his interest inthe premises by transfer, no proceeding for the recovery of possession of the premises on the ground of requirement for building or [illegible] or addition or alteration or requirement for own occupation shall be instituted by the landlord before the expiration of a period of one year from the date of acquisition of such interst.

(3) Where the landlord requires the premises on the ground of building or rebuilding or addition or alteration or for his own occupation and the Controller is of the opinion that such requirement may be substantially satisfied by ejecting the tenant or a sub-tenant from a part of the premises and allowing the tenant or the sub-tenant to continue in occupation of the rest of the premises, then, if the tenant or the sub-tenant agrees to such occupation, the Controller shall pass a decree accordingly and fix the proportionate rent for the portion remaining in the occupation of the tenant or the sub-tenant. The rent so fixed shall be deemed to be the fair rent for the purposes of this Act. If the tenant does not agree, but the sub tenant agrees, to such occupation, no decree or order for ejectment shall be passed against the sub-tenant who shall become, with effect from the date of the decree or order, a tenant directly holding under the landlord

(4) Notwithstanding anything in any other law for the time being in force, no proceeding for the recovery of possession of any premises on any of the grounds as aforesaid, on the ground mentioned in cluase (e) of sub-section (1), shall be instituted by the landlord unless he has given to the tenant one month's notice expiring with a month of the tenancy

(5) Notwithstanding anything contained in this Act or in any other law for the time being in force, no suit or proceeding shall be instituted by the landlord within two years from the date of commencement of this Act for recovery of possession of any premises to which the provisions of the West Bengal Premises Tenancy Act, 1956 (West Ben. Act XII of 1956 did apply but the provisions of this Act do not apply.

7. **When a tenant can get the benefit protection against eviction.**- (1) (a) On a

proceeding being instituted by the landlord for eviction on any of the grounds referred to in section 6, the tenant shall, subject to the provisions of sub-section (2) of this section, pay to the landlord or deposit with the Controller all arrears of rent, calculated at the rate at which it was last paid and upto the end of the month previous to that in which the payment is made together with interest at the rate of ten per cent per annum.

(b) Such payment or deposit shall be made within one month of the service of summons on the tenant or, where he appears in the proceeding without the summons being served upon him, within one month of his appearance.

(c) The tenant shall thereafter continue to pay to the landlord or deposit with the Controller month by month by the 15th of each suceeding month, a sum equivalent to the rent at that rate.

(2) If in any proceeding referred to in sub-section (1), there is any dispute as to the amount of the rent payable by the tenant the tenant shall, within the time specified in that sub-section, deposit with the Controller the amount admitted by him to be due from him together with an application for determination of the rent payable No such deposit shall be accepted unless it is accompanied by an application for determination of the rent payable On receipt of the application, the Controller shall, having regard to the rate at which rent was last paid and the period for which default may have been made by the tenant, make, as soon as possible within a period not exceeding one year, on order specifying the amount, if any, due from the tenant and, there upon, the tenant shall, within one month of the date of such order, pay to the landlord the amount so specified in the order:

Provided that having regard to the circumstances of the case, an extension of time may be granted by the Controller only once and the period of such extension shall not exceed two months:

(3) If the tenant fails to deposit or pay any amount referred to in sub-section (1) or sub-section (2) within the time specified therein or within such extended time as may be granted, the Controller shall order the defece against delivery of possession to be struck out and shall proceed with the hearing of the proceeding.

(4) If the tenant makes deposit or payment as required by sub-section (1) or sub-section (2), no order for delivery of possession of the premises to the landlord on the ground of default in payment of rent by the tenant, shall be made by the Controller, but he may allow such cost as he may deem fit to the landlord:

Provided that the tenant shall not be entitled to any relief under this sub-section if, having obtained such relief once in respect of the premises, he again makes default in payment of rent for four months within a period of twelve months or for three sucessive rental periods where rent is not payable monthly.

## CHAPTER IV

## Recovery of Immediate possesion

**8. Chapter IV to have overriding effect.**- The provisions of this Chapter or the rules made thereunder shall have effect notwithstanding anything inconsistent therewith contained elsewhere in this Act or in any other law for the time being in force

**9. Right to recover immediate possession.**- (1) Notwithstanding anything contained elsewhere in this Act or any other law for the time being in force or in any contract to the contrary, the right to recover immediate possession of any premises let out shall accrue to the landlord who-

(a) is a Government employee or retired Government emloyee,

(b) is in occupation of any residential premises allotted to him by his employer,

(c) is required by, or in pursuance of, an order made by his employer to vacate such residential accommodation or, in default, to incur certain obligations on the ground that he owns a residential accommodation either in his own name or in the name of his wife or dependent child at or near the place of posting, and

(d) has requirement of the premises for his own occupation.

(2) Where the landlord is a realeased or retired from the Army, Navy or Air Force or will retire within a period of less than one year as a member of the Army, Navy or Air Force and the premises let out by him are required for his own occupation or where the landlord is the parent or wife of a member of the Army, Navy of Air Force who dies while in service or within five years of retirement and the premises let out by such member are required for the occupation of the family of such member, the landlord may apply to the Controller for recovery of immediate possession of such premises

(3) Whenever any application is filed before the Controller by a landlord under sub-section (1) or sub-section (2), the Controller shall issue summons in the form specified in Schedule I, provided that-

(a) Where the landlord has retired or will retire within a period of less than one year as a member of the Army, Navy or Air Force, a certificate by the Area or sub-area Commander within whose jurisdiction the premises is situated or by the head of his service or by his Commanding Officer that he retired or will retire as such member and that he requires the premises for his own occupation or for the occupation of his family after retirement, or

(b) where the landlord is the parent or wife of such member of the Army, Navy or Air Force, a certificate by the Area or Sub-Area Commander within whose jurisdiction the premises is situated or the Area or Sub-Area Commander under whom such member serves that he or she is the parent or wife, as case may be, of such member of the Army, Navy or Air Force, and that he or she requires the premises for his or her occupation or for the occupation of his or her family after the retirement of such member, shall be produced before the Controller while filing the application.

Explanation.- For the purposes of this sub-section, Area or Sub Area Commander shall include (a) in the case of persons retired from the Navy, Flag Officer Commanding and Chief of Naval Command and (b) in the case of persons retired from the Air Force, the Air Force Station Commander.

(4) In addition to, and simultaneously with, the issue of summons for service on the tenant and the sub-tenant, if any, the Controller shall also direct the summons to be served by registered post with acknowledgement due, duly addressed to the tenant and the sub-tenant or their agents empowered to accept the service at the place where the tenant and the sub tenant or their agents actually and voluntarily reside or carry on business or personally work for gain and may, if the circumstances of the case so require, also direct the publication of the summons in a newspaper circulating in the locality in which the tenant and the sub-tenant are last known to have resided or carried on business or personally worked for gain

(5) When acknowledgment purporting to be signed by the tenant and the sub-tenant or their agents is receved by the Controller or the registered article containing the summons is received back with endorsement purporting to have been made by a postal employee to the effect that the tenant and the sub-tenant or their agents refused to take delivery of the registered article, the Controller may declare that there has been valid service of the summons

(6) The tenant and the sub-tenant on whom the summons is duly served, shall not contest the prayer for eviction from the premises unless they file an affidavit within two months of service of summons stating the ground on which they seek to contest the

application for eviction and obtain leave from the Controller and, in default of their appearance in pursuance of the summons or their obtaining such leave, the statement made by the landlord in the application for eviction shall be deemed to be admitted by the tenant and the sub-tenant and the applicant shall be entitled to an order for eviction on the basis of the statement as aforesaid

(7) The Controller shall, within fifteen days from the date of filling of the affidavit by the tenant or the sub-tenant, as the case may be, grant to the tenant or the sub-tenant leave to contest the application if the affidavit filed by the tenant or the sub-tenant discloses such facts as would disentitle the landlord from obtaining an order for recovery of possession of the premises on the ground specified in cluase (d) of sub-section (1) of section 6

(8) Where leave is granted to the tenant or the sub-tenant to contest the application the Controller shall commence hearing of the application on a date not later than one month from the date of grant of the leave as aforesaid and shall conclude the hearing and give his decision within three months from the date of commencement of hearing

(9) Where the Controller decides at the conclusion of the hearing that the tenant or the sub-tenant of any premises shall put the landlord in possession of the said premises, he shall direct the tenant or the sub-tenant as the case may be, to put the said landlord in possession of the said premies within period not exceeding six months from the date of decision, as he thinks reasonable.

(10) The Controller shall, while holding an inquiry in a proceeding, follow the practice and procedure of a Court of Small including the recording of evidence An order passed by the Controller shall be executed in such manner as may be prescribed.

(11) The provisions of sub-section (4) of section 6 shall, as far as possible, be applied to a proceeding under this Chapter but nothing contained in sub-section (2) of section 6 shall apply to such proceeding.

(12) No appeal shall lie against an order for the recovery of possession of any premises made by the Controller in accordance with the provisions of this section, provided the High Court or the Tribunal, as the case maybe, may, for the purpose of satisfying itself that an order made by the Controller under this section is according to law, call for the case and pass such order in respect thereto as it thinks fit.

(13) Where no application has been made to the High Court or the Tribunal for revision the Controller may exercise the power of review in accordance with the provisions of Order XLVII of the First Schedule to the Code of Civil Procedure, 1908 (5 of 1908)

(14) An order passed by the Controller shall be executed in such manner as may be prescribed

## CHAPTER V

## Restroation of possession and compensation

**10. When a tenant is entitled to restoration and compensation.-** (1) Where the landlord obtains delivery of posssession of any premises from the tenant in purusance of a decree obtained under clause (c) or clause (d) of sub-section (1) of section 6 and the building or rebuilding or addition or alteration is not commenced or the premises is not occupied by the landlord or any person for whose benefit the premises is held, as the case may be, within six months of the date of vacation of the premises by such tenant, or the premises having been so occupied by the landlord or any person for whose benefit the premises is held, is re-let within five years of the date of such occupation to any person other than such tenant without the permission of the Controller obtained in the prescribed manner, the Controller may, on the application of such tenant made within nine months of his vacating the premises or, where the premises has been re-let within five years, within twelve months of such re-letting and, after giving the landlord an opportunity or being heard, by order direct the landlord to put such tenant in possession of the premises, if not re-let, within fourteen days of the date of the order or to pay him such compensation as may be deemed adequate by the Controller in case the premises has been re-let.

(2) If upon an order under sub-section (1),-

(a) the landlord fails or neglacts to deliver possession of the premises to the tenant within the time specified, then, the Controller shall execute the order and put the tenant in possession of the premises and, in that event, the tenant shall be liable to pay fair rent in respect of the premises from the date of taking delivery of such possession;

(b) the tenant fails or neglects to take possession of th premises, then, the order made by the Controller under sub-section (1) shall stand vacated and the tenant shall be liable to pay the landlord by way of compensation a sum equivalent to the fair rent of thepremises calculated from the date of his application under sub-section (1) up to the date on which the tenant should have taken delivery of possession and such costs of the proceedings as may be assessed by the Controller, and the Controller shall make an order accordingly.

(3) Without prejudice to the provisions of sub-section (1), where the landlord obtaining delivery of possession of any premises from the tenant in pursuance of a decree made on the ground mentioned in claluse (a) of sub-section (1) section 6 was, at the time of obtaining such delivery of possession, in occupation of some other premises as owner thereof, he shall not, within five years from the date of his obtaining such delivery of possession, let such other premises to any person other than the tenant from whom such delivery of possession had been obtained, except with the permission of the Controller obtained in the prescribed manner and, in case the landlord lets such other premises to any person other than such tenant in contravention of the provisions of this sub-section, the Controller may, on the application of such tenant made within six months of such letting nd after giving the landlord an opportunity of being heard, by order, direct the landlord to pay to such tenant such compensation as may be deemed adequate by the Controller in the circumstances of the case.

**11. Restroation of tenancy where decree for recovery of possession is passed under clause (c) of sub-section (1) of section 6.-** (1) Where the Controller passes a decree for the recovery of possesstion of any premises on the ground mentioned in clause (c) of sub-section (1) of section 6, he shall specify the period within which the building or rebuilding of, or addition to, or alteration of, such premises shall be completed and may, on the application of the landlord, extend such period from time to time for good and suffcient reasons, provided the aggregate of such periods shall not exceed two years.

(2) On the completion of building or rebuilding of, or addition to, or alteration of, such premises, the Controller may, on the application of the tenant, who has been evicted from such premises, made within three months of the date of such completion and after giving the landlord an opportunity of being heard, by order direct the landlord to deliver to such tenant possession of such premises or such part thereof as the Controller may specify in his order within fourteen days of the date of the order.

(3) If upon an order under sub-section (2), the landlord fails or neglects to deliver possession of such premises or such part thereof as is specified in the order to the tenant within the time specified, then, the Controller shall execute the order and put the tenant in possession of such premises or such part thereof.

(4) The tenant shall be liable to pay fair rent in respect of such premises or such part

thereof from the date of delvery of such possession under sub-section (2) or sub-section (3) as the case may be

**12. Provisions regarding notice of giving up possession by tenants under contracts.-** (1) Every tenant, who is in possession of any premises to which this Act applies, shall observe all the terms and conditions of the contract creating the tenancy and shall be entitled to the benefits thereof so far as such terms and conditions are consitent with the provisions of this act.

(2) Notwithstanding anything in any other law for the time being in force, a tenant may give up possession of the premises on giving such notice as is required under the contract creating the tenancy. In the absence of any provision in the contract relating to notice or when there is no contract, the tenant may give up possession of th premises on giving not less than one months's notice expiring with a month of the tenancy

## CHAPTER VI

## Provision regarding rent

**13. Rent in exces of fair rent not chargeable.-** (1) (a) No tenant shall, notwithstanding any agreement to the contrary, be liable to pay to the landlord for the occupation of any premises any amount in excess of fair rent of the premises, unless such amount is lawful increase of the fair rent in accordance with the provision of this Act.

(b) Subject to the provisions of clause (a), any agreement for payment of rent in excess of fair rent shall be construed as an agreement for the payment of fair rent only

(2) Fair rent shall be paid within the time fixed by the contract or, in the absence of any such contract, by the fifteenth day of the next month following the month for which it is payable provided the tenant may pay the rent payable for any month at any time during such month before it falls due.

**14. Restriction on claim, demand or receipt of premium or other consideration.-** (1) No person shall, in consideration of the grant, renewal or continuance of a tenancy of any premises,-

(a) claim, demand or receive any sum as premium, or claim, demand or receive any consideration whatsoever, in cash or in kind in addition to rent;

(b) except with the previous permission of the Controller, claim, demand, or receive the payment of, any sum exceeding one month's rent of such premises as rent in advance

(2) It shall not be lawfull for the tenant or any other person acting on behalf of the tenant to claim or receive any payment in consideration of the relinquishment, transfer or assignement of his tenancy, as the case may be, of any premises.

**15. Restriction on the sale of furniture in any premises let to a tenant.-** (1) No landlord shall make the purchase by any person of any furniture in any premises a condition for the grant, renewal or continuance of the tenancy of such premises

(2) No person shal publish, or cause to be published, in any newspaper or otherwise any advertisement-

(a) for the purchase by any person of any furniture, or,

(b) for the payment of any sum exceeding one month's rent in advance,

except with the previous permission of the Controller, as a condition for the letting any premises.

**16. Refund of rent, premium, etc. not chargeable under this Act.-** Where any sum other consideration has been paid by or on behalf of the tenant to a landlord in ntravention of any of the provisions of this Act, the Controller may, on application made him within a period of six months from the date of such payment, by order, direct the landlord to refund such sum or the value of such consideration to the tenant or to adjust such sum or the value of such consideration against the rent payable by the tenant

**17. Fixation of fair rent.**- (1) The Controller shall, on application made to him either by the landlord or by the tenant in the prescribed manner, fix the fair rent in respect of any premises in accordance with the provisions of this Act

(2) The fair rent for a year in respect of any premises constructed and let out after the year 1984, shall be fixed on the basis of ten per cent of cost of construction of the premises and the market value of the the land at the time of commencement of the constuction

**Explanation.**- The cost of construction of a premises shall include the cost of water supply and sanitary and electric installation and shall be determined with due regard to the rates adopted for the purpose of estimate by the Public Works Department of the State Government for the area concerned. The Controler may allow or disallow the variation of estimates upto ten per cent, having regard to the nature of the premises

Provided that while calculating the market value of the site on which the premises was constructed, the Controller shall take into account only the portion of the site on which the premises was constructed and sixty per cent of the portion of the vacant land, if any, appurtenant to such premises, the excess portion of the vacant land being treated as amenity.

(3) Where a tenancy subsits for twenty years or more, in respect of the premises constructed in or before the year 1984, the fair rent shall be determined by adding to the rent as on 1.7 1976 not more than three times, and then deducting the increase if any, in the manner provided in Schedule II, or by accepting the existing rent if such rent is more than the increased rent determined according to that Schedule.

(4) Where tenancy subsists for ten years or more but less than twenty years in respect of the premises constructed in or before the year 1984, the fair rent shall be determined by adding to the rent as on 1 7.1986 not more than two times, and then deducting the increase if any, in the manner provided in Schedule III, or by accepting the existing rent if such rent is more than the increased rent determined according to that Schedule.

(5) Where at the commencement of this Act any proceeding is pending for fixation of the fair rent of such premises under the West Bengal Premises Tenancy Act, 1956 (West Ben Act XII of 1956), the rent fixed under the said proceeding shall be the fair rent under this Act.

(6) Where none of the foregoing provisions of this section apply to any premises, the fair rent shall be such as would be reasonable, having regard to the situation, locality and condition of the premises and the amenities provided therein and, where there are similar or nearly similar premises in the locality, having regard also to the rent payable in respect of such premises

**18. Revision of fair rent.**- The fair rent initially fixed shall be automatically increased by five per cent every three years:

Provided that the State Government may issue notification varying such rate of increase every four years from the date of commencement of this Act.

**19. When fair rent fixed by the Controller takes effect.**- When in fixing the fair rent or revising the fair rent, the rent which was being paid at the time of application is-

(a) decreased by the Controller, the rent so fixed shall be payable from the month or tenancy next after the date of application, and the excess amount paid, if any, shall be recoverable by instalment or otherwise as the Controller may, by order, direct;

(b) increased by the Controller, the rent fixed shall be payable from the month of tenancy next after the date of application, and the additional amount payable on account of the increase upto and including the month of tenancy immediately preceding the month in which the order is passed, shall be recoverable by the landord by such instalments or otherwise as the Controller may, by order, direct

**20. Notice of increase of rent.-** Where a landlord intends to increase the rent of any premises, he shall give to the tenant the notice of his intention so to do in so far as such increase is permissile under this Act, the increase of rent shall be due and recoverable from the month or period of tenancy next after the expiry of thirty days from the date on which the notice is given

**21. Deposit of rent by tenant.-** (1) Where the landlord does not accept any rent tendered by the tenant within the prescribed period, the tenant shall remit the rent to the landlord by postal money order within fifteen days of such refusal

(2) Where any tenant remits rent to the landlord by postal money order within the prescribed period and it is returned to the tenant by the postal authority as undelivered, either on account of the landlord having refused to accept the payment thereof or for any other reason, the tenant may deposit such rent with the Controller within fiteen days from the date on which it is so returned to the tenant

(3) Where there is a boanfide doubt as to the person or persons to whom rent is payable, the tenant may deposit such rent with the Controller in the prescribed manner,

(4) The deposit shall be accompanied by an application supported by an affidavit by the tenant stating-

(a) the premises for which the rent is to be deposited and description of the premises sufficient for identifying the same;

(b) the period for which the rent is to be deposited,

(c) the name and address of the landlord or the person or persons claiming to be entitled to such rent,

(d) the reasons for, and the circumstances of , application for deposit of the rent

(5) The tenant shall also produce for scrutiny by the Controller the last rent receipt and money order form returned by the postal authority. In the case of deposit of rent for successive months during any continuous period, no affidavit in support of the application shall be required after the first deposit, if the reasons and the circumstances which led the tenant to make the first deposit remain the same

(6) The application shall be accompanied by as many three copies thereof as there are landlords or persons claiming the rent along with the prescribed fee for sending such copy or copies to the landlords or such persons by registered post with acknowledgement due

(7) On such deposit of the rent, the Controller shall send in the prescribed manner the copy or copies of the application to the landlords or persons claiming to be entitled to the rent with an endoresement showing the date of deposit, such endorsement being authenticated by the seal of the office, and the signature, of the Controller or some other officer authorised by him in this behalf. Such authenticated copy of the application shall be admissible in evidence in any court.

(8) Where rent for any month has been deposited on the ground that postal money order was returned, then the tenant may, without further tender of rent by postal money order to the landlord, continue to deposit the rent with the Controller for subsequent months or periods unless the landlord signifies by notice in writing to the tenant his willingness to accept the rent if tendered to him within the prescribed period

**22. The time limit for making deposits and consequence of incorrect particulars**

**in application for deposit.-** (1) No rent deposit with the Controller shall be considered to have been validly deposited under section 21 unless deposided within fifteen days of the time fixed by any contract in writing for payment of the rent or, in the absence of any such contract in writing, unless deposited within the last day of the month following the month for which rent was payable, provided where any rent remitted to the landlord by postal money order within the prescribed period as returned to the tenant by the postal authority as undelivered or on account of the landlord having refused to accept the rent or for any other reason, such rent may also be validly deposited within fifteen days from the date on which it is so returned to the tenant.

(2) No deposit of rent shall be considered to have been validly made for the purpose of section 22, if the tenant wilfully or negligently makes any false statement in his application for depositing the rent unless the landlord has withdrawn, or makes an application in the prescribed form to withdraw, the amount deposited before the date of institution of proceeding for the recovery of possession of the premises from the tenant.

(3) If the rent is deposited in accordance with the provisions of sub-section (1) and does not cease to be a valid deposit under that sub-section, the deposit shall constitute the payment of rent to the landlord as if the amount depsited has been a valid legal tender of rent to landlord on the date fixed by contract for payment of the rent when there is such a contract or, in the absence of any contract, on the fifteenth day of the month next following the month for which the rent is payable.

**23. Payment of rent.-** If an application is made in the prescribed manner for the withdrawal of any deposit of rent, the Controller shall, if he is satisfied that the applicant is the person entitled to receive the rent deposited, by order, direct the payment of the amount the rent to him:

Provided that no such order for payment of any deposit of rent shall be made by the Controller without giving all persons named by the tenant in his application for deposit of rent as claiming to be entitled to the payment of such rent, an opportunity of being heard, and such order shall be without prejudice to the right of such person to receive such rent being decided by a court of competent jurisdiction

**24. Savings as to acceptance of rent.-** The withdrawal of rent deposited in the prescribed manner shall not operate as an admission against the person withdrawing it of the correctness of the rent or the rate thereof, the period of default, the amount due or any other fact stated in the application of the tenant for depositing the rent under sub-section (1) of section 22, nor shall it operate as a waiver of any notice to quit given by him to the tenant

**25. Where there shall be a waiver of default.-** Where there is no proceeding pending for the recovery of possession of the premises, the acceptance of rent in respectof the period of default in payment of the rent by the landlord from the tenant shall operate as a waiver of such default

## CHAPTER VII

## Sub-tenancies

**26. Creation and termination sub-tenancy to be notified.-** (1) Where after the commencement of this Act any premises is sublet, either in whole or in part, by the tenant with the previous consent in writing of the landlord, the tenant and every sub-tenant to whom the premises is sublet, shall give notice to the landord in the prescribed manner of the creation of the sub-tenancy within one month from the date of such subletting and shall, in the prescribed manner, notify the termination of such sub-tenancy within one month of such termination.

(2) Where before the commencement of this act, the tenant has, with or without the consent of the landlord, sublet anypremises either in whole or in part, the tenant and every sub-tenant to whom the premises has been sublet, shall give notice to the landlord of such subletting in the prescribed manner within six months of the commencement of this Act and shall, in the prescribed manner, notify the termination of such sub-tenancy within one month of such termination.

(3) Where in any case referred to in sub-section (2), there is no consent in writing of the landlord, and the landlord denies that he gave any oral consent, the Controller shall on an application made to him in this behalf either by the landlord or by the sub-tenant within two months of the date of receipt of the notice of subletting by the landlord or the issue of the notice by the sub-tenant, as the case maybe, by order, declare that the interest of the tenant in so much of the premises as has been sublet shall cease and that the sub-tenant shall become a tenant directly under the landlord from the date of the order. The Controller shall also fix the rents payable by the tenant and the sub-tenant to the landlord from the date of the order Rent so fixed shall deemed to be the fair rent for the purposes of this act.

## CHAPTER VIII

## Penalties

**27. Penalty for cutting off or withholding of essential supply or service.**- (1) No landlord, himself or through anyperson purporting to act on his behalf, shall, without any prior permission of the Controller, cut off or withhold any essential supply or service enjoyed by the tenant in respect of the premises let out to him.

(2) If the landlord contravenes the provisions of sub-section (1), the tenant may make an application to the Controller complaining of such contravention within six months

(3) (a) If the controller is satisfied that the essential supply or service was cut off or witheld by the landlord or his agent, the Controller may pass an order directing the landlord to restore such supply or service immediately pending the inquiry referred to in sub-section (4).

(b) Notwithstanding anything contained in clause (a), the Controller may pass an interim order without giving any notice to the landlord.

(4) If the controller, on inquiry, finds that the essential supply or service enjoyed by the tenant in respect of the premises was cut off or with held by the landlord without prior permission of the Controller, he shall pass an order directing the landlord to restore such supply or service.

(5) The Controller may direct that compensation, not exceeding five thousand rupes, be paid-

(a) to the landlord by the tenant, if the application was made frivolously or vexatiously, or

(b) to the tenant by the landlord, if the landlord, or his agent had cut off or withheld such supply or service without prior permission of the Controller.

Explanation I.- "Essential supply or service" shall include supply of water, electricity, light in passage, staircase, and conservancy and sanitary service.

Explanation II.- For the purposes of this section, "withholding of essential supply or service" shall include acts or ommissions attributable to the landlord, on account of which the essential supply or service is cut off by the local authority or any other competent authority.

**28. Penalty for charging rent in excess of fair rent.**- (1) Whoever contravenes any of the provisions of section 13, shall, on a complaint made to the Controller by the party aggrieved, be liable to a fine which may extend to five times the amount or the value of the consideration claimed or demanded or received in excess of the fair rent for the first occasion and, for the second or subsequent occasion, to a fine which may extend to ten times the amount of such excess.

(2) Whoever contravenes any of the provisions of section 15 shall, on the complaint made to the Controller by the party aggrieved or by the State Government, be liable to a fine which may, for the first occasion, extend to twice the value of the furniture and, for the second or subsequent occasion, extend to four times such value.

**29. Penalty for contravention of provisions for restriction on subletting.-** Whoever contravenes the provisions for restriction on subletting shall, on a complaint made to the Controller, be liable to a fine which may extend to five thousand rupees.

**30. Penalty for contravention of section 14.-** Any tenant or landlord or any other person who, in contravention of the provisions of section 14, receives any sum or consideration for relinquishment of tenancy or as premium or advance rent in excess of one month's rent, as the case may be, shall, on a complaint made to the Controller by the landlord be liable to pay fine which may extend to fifty thousand rupees.

**31. Penalty for contravention of provisions of section 10.-** Any landlord who-

(a) after obtaining the delivery of possession of any premises from the tenant in pursuance of a decree obtained under clause (c) of sub-section (1) of section 6, contravenes the provisions of sub-section (1) of section 10 by re-letting such premises within five years of the date of obtaining the delivery of possession thereof to any person other than such tenant without the permission of the Controller, or

(b) contravenes the provisions of sub-section (3) of section 10 by letting the premises, of which he was in occupation as owner thereof at the time of obtaining the delivery or possession of such premises from the tenant in pursuance of a decree, within five years from the date of obtaining such delivery of possession to any person other than the tenant from whom such delivery of possession was obtained without the permission of the Controller shall on a complaint made to the Controller by such tenant within six months of such letting, be liable to a fine which may extend to twenty five thousand rupees.

**32. Penalty for refusal by landlord to grant receipt for rent paid.-** If the landlord refuses to deliver to the tenant a receipt for any rent paid by the tenant, the Controller shall, on application made in this behalf by the tenant within two months from the date of payment and after hearing the landlord, by order, direct the landlord to pay to the tenant, by way of damages, such sum, not exceeding three times the amount of rent paid by the tenant, as the Controller may determine, and the cost of application, and shall issue a certificate to the tenant in respect of the rent paid.

**33. Penalty for untrue statement in the application of tenant for deposit of rent.-** If within thirty days from the date of receipt of the notice of deposit, the landlord complains to the Controller that the statement in the tenant's application of the reasons and circumstances which led him to deposit the rent is untrue, the Controller, after giving the tenant an opportunity of being heard, may levy on the tenant a fine which may extend to an amount equal to two months rent or one thousand rupees, whichever is greater, provided he is satisfied that the said statement was materially untrue, and may, by order, direct that a sum out of the fine realised, as may be determined by him, be paid to the landlord as compensation.

## CHAPTER IX

## Essential repairs.

| | |
|---|---|
| covered by All India Tourist Permit issued by other State under sub-section (9) of Section 88 of Motor Vehicles Act, 1988 for each seat (excluding driver) which the vehicle is permitted to carry | remains in Madhya Pradesh ". |

(3) After clause (6) of sub-item (f) of item IV, the following clause shall be added, namely :-

"(7) Vehicle permitted to carry more than six passengers and plying as contract carriage on a temporary permit granted under clause (a) of sub-section (1) of Section 87 of the Motor Vehicles Act, 1988 by the other State for each seat (excluding driver) which the vehicle is permitted to carry-

| | |
|---|---|
| (i) for ordinary bus | In addition to the Tax payable under sub-item (e) Rs. 7.00 per seat per day. |
| (ii) for Air Conditioned/ Deluxe bus | In addition to the Tax payable under sub-item (e) Rs. 10.00 per seat per day.": |

(4) For sub-item (g) of item IV, the following sub-item shall be substituted, namely :-

"(g) Motor Vehicle plying without permit.-

| | |
|---|---|
| (a) Vehicle permitted to carry exceeding 3 but not exceeding 29 pasengers (excluding driver)- | Rs 600.00 per seat per month in accordance with entire registered seating capacity; |
| (b) Vehicle permitted to carry exceeding 29 passengers | Rs. 1000.00 per seat per month in accordance with entire registered seating capacity.": |

(5) In item VI, for the words "Omni Bus" the words "Omni Bus for Private use" shall be substituted.

**3. Amendment of Second Schedule.**- In the Second Schedule to the Principal Act, for item 3, the following items shall be substituted, namely :-

| | | |
|---|---|---|
| "3 | Omni Bus registered for private use having seating capacity exceeding 6 and upto 12 (excluding driver) | 3% of the cost of vehicle |
| 4 | Invalid Carriage | 360 " |

---

## THE MADHYA PRADESH SOCIETY REGISTRIKARAN (SANSHODHAN) ADHINIYAM, 1998.

[The following Act received the assent of the Governor on the 31st August, 1998 and was published in the "Madhya Pradesh Gazette (Extra-Ordinary)" dated the 4th September 1998.]

## MADHYA PRADESH ACT NO. 29 OF 1998.

**An Act further to amend the Madhya Pradesh Society Registrikaran Adhiniyam, 1973.**

Be it enacted by the Madhya Pradesh Legislature in the Forty-ninth Year of Republic of India as follows :-

**1. Short title and Commencement.**- (1) This Act may be called the **Madhya Pradesh Society Registrikaran (Sanshodhan) Adhiniyam, 1998.**

(2) It shall come into force on such date as the State Government may, by notification, appoint.

**2. Amendment of Section 2.**- After clause (x) of Section 2 of the Madhya Pradesh Society Registrikaran Adhiniyam, 1973 (No 44 of 1973) (hereinafter referred to as the Principal Act), the following clauses shall be inserted, namely -

"(xi) promotion and implementation of the different schemes sponsored by the State Government or the Central Government;

(xii) promotion of Commerce Industries and Khadi."

**3. Amendment of Section 3.**- In Section 3 of the Principal Act, for clause (f) the following clause shall be substituted, namely -

"(f) State Aided Society" means a society which receives or has received aid grant or loan or has received land or building or both on concessional rates and other facilities from the Central Government or State Government or any Statutory Body."

**4. Amendment of Section 10.**- In sub-section (2) of Section 10 of the Principal Act for the words "Every proposal for such amendment shall be forwarded to the Registrar" the words "Every proposal for such amendment shall be forwarded to the Registrar in such form together with such fee as may be prescribed" shall be substituted

**5. Amendment of Section 16.**- In Section 16 of the Principal Act,-

(i) in sub-section (2), for clause (a), the following clause shall be substituted, namely -

"(a) name, address and signature with date of each members."

(ii) in sub-section (4), for the words "every officer in default shall be punishable with fine which may extend to fifty rupees", the words "every office bearer in default shall be punishable with fine which may extend to five hundred rupees" shall be substituted

**6. Amendment of Section 21.**- The existing Section 21 of the Principal Act shall be renumbered as sub-section (I) thereof and after sub-section (1) as so renumbered, the following sub-sections shall be substituted, namely:-

"(2) The property acquired or transferred shall not be utilised for any object other than the object of the society unless permission from the Registrar have been obtained and in case of gift written consent of the doner has also been obtained.

(3) The application for permission under sub-sections (1) and (2) shall be in such form with such documents together with such fee as may be prescribed

(4) Where the society violates the provisions of sub-section (1) or (2), the society shall be liable to deposit such amount as may be prescribed within three months from the date of notice issued by the Registrar and if the society shall be treated as defunct under Section 34."

**7. Substitution of new Section for Section 27.**- For Section 27 of the Principal Act the following Section shall be substituted, namely:-

"**27 Annual list of Governing body to be filed.**- Once in every year, on or before the forty-fifth day succeeding the day on which according to the regulations of the society the annual general meeting of the society is held or if the regulation do not provide for an annual general meeting, then within forty-five days of the 31st day of January a list of the full names permanent addresses and chief occupations and others if any, with signatures of the governing body shall be filed with the Registrar by the President or Secretary in such form with such documents together with such fee as may be prescribed

Provided that the Registrar may, for reasons to be recorded in writing, grant further time not exceeding fifteen days for compliance

Provided further that if the Society fails to file the list within the prescribed time limit or within the extended time, it may file the same within thirty days from the last day of the prescribed time or extended time, it may file the same within thirty days from the last day of the prescribed time or extended time, as the case may be, with such late fee as may be prescribed."

**8. Amendment of Section 28.**- For sub-section (1) of Section 28 of the Principal Act. the following sub-section shall be substituted, namely-

"(1) Every Society shall send to the Registrar a statement of income and expenditure with full particulars duly audited by its Auditor, audit report and balance-sheet of the previous year alongwith details of all financial activities together with such fee as may be prescribed within ninty days from the date of annual general meeting of the society or from 30th day of April every year where the regulation do not provide for an annual general meeting. If the society fails to send the aforesaid statements within the stipulated time the society shall be liable to pay late fee as may be prescribed. On receipt of such statements. the Registrar shall verify the statements and shall ensure that the funds have been utilised for the promotion of the society and its objects and he may also issue such instructions in respect of utilisation of funds as he may think fit

Provided that accounts of such society having annual transaction exceeding one lac rupees shall be submitted to the Registrar duly audited by Chartered Accountant "

**9. Substitution of new Section for Section 29.**- For Section 29 of the Principal Act the following Section shall be substituted, namely:-

"**29. Inspection of documents.**- Any person may inspect all or any of the documents filed with the Registrar under this Act or require copy or extract of any such document to be certified by the Registrar by filing an application together with such fee as may be prescribed and such certified copy shall be prima facie evidence of matters therein contained in all legal proceedings whatsover.".

**10. Amendment of Section 32.**- (a) in sub-section (2). for the words "the application" the words "the application together with an affidavit in support of its contents" shall be substituted; and

(b) for sub-section (4), the following sub-section shall be substituted. namely -

"(4) when an enquiry is made under this section the Registrar shall communicate the result the enquiry to the society and may issue appropriate directions to the society. which shall be binding on all parties concerned.".

**11. Amendment of Section 36.**- The existing Section 36 of the Principal Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered the following sub-section shall be inserted, namely:-

"(2) In the event of cancellation of the Registration of Society under sub-section (3) of Section 34 the movable and immovable assets of the society or its institution or centres shall vest in the State Government to the extent of assistance. grant. aid or donation that the society may have received from Central or State Governement or any of the Statutory bodies It shall be the duty of the Collector of the District where the property is situated to take charge of the same on intimation of cancellation by the Registrar "

**12. Amendment of Section 40.**- For sub-section (1) of Section 40 of the Principal Act, the following sub-section shall be substituted namely -

"(1) An appeal shall lie.-

(a) if the order is made by the Registrar appointed under sub-section (1) of Section 4 either in original case or in appeal under clause (b) to the State Government.

(b) if the order is made by the sub-ordinate officers appointed under sub-section (2) of Section 4 or any other person to the Registrar appointed under sub-section (1) of Section 4 ".

---

## THE MADHYA PRADESH MADHYASTHAM ADHINKARAN (SANSHODHAN) ADHINIYAM, 1998.

The following Act received the assent of the Governor on the 31st August. 1998

The following Act received the assent of the Governor on the 31st August, 1998 and was published in the "Madhya Pradesh Gazette (Extra-ordinary) dated the 4th September, 1998.]

### MADHYA PRADESH ACT No. 30 of 1998

An Act further to amend the Madhya Pradesh Madhyastham Adhikaran Adhiniyam, 1983.

Be it enacted by the Madhya Pradesh Legislature in the Forty-ninth Year of the Republic of India as follows.-

**1. Short title.**- This Act may be called **the Madhya Pradesh Madhyastham Adhikaran (Sanshodhan) Adhiniyam, 1998.**

**2. Amendment of Section 5.**- In Section 5 of the Madhyastham Adhikaran Adhiniyam, 1983 (No. 29 of 1983), for sub-section (2) the following sub-sections shall be substituted, namely:-

"(2) The Chairman shall hold office as such for a term of five years from the date on which he enters upon his office or until he attains the age of 67 years which ever is earlier:

Provided that the Chairman shall continue to hold office till his successor enters upon his office or for six months whichever is earlier.

(2-A) The member shall hold office as such for a term of three years from the date on which he enters upon his office or until he attains the age of sixty five years whichever is earlier.".

---

## THE MADHYA PRADESH PANCHAYAT RAJ (SANSHODAN) ADHINIYAM, 1998.

The following Act received the assent of the Governor on the 31st August, 1998 and was published in the Madhya Pradesh Gazette (Extra-ordinary) dated the 4th September, 1998.]

### MADHYA PRADESH ACT NO. 28 OF 1998

**An Act further to amend the Madhya Pradesh Panchayat Raj Adhiniyam, 1993.**

Be it enacted by the Madhya Pradesh Legislature in the Forty-ninth Year of the Republic of India as follows;-

**1. Short title.**- This Act may be called **the Madhya Pradesh Raj (Sanshodhan) Adhiniyam, 1998.**

**2. Amendment of Section 2.**- In Section 2 of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994) (hereinafter referred to as the Principal Act), for clause (iii) the following clause shall be substituted namely--

"(iii) "District" means a district notified by the State Government to be a district for the purposes of this Act, and include one or more revenue districts so notified "

**3. Amendment of Section 56.**- In sub-section (2) of Section 56 of the Principal Act for the existing Proviso, the following Proviso shall be substituted, namely:-

"Provided that notwithstanding anything contained in sub-section (1) and this sub-section if the Gram Panchayat resolves to remove any hindrances, obstruction or encroachment on any land vested in the State Government it may refer to the Tehsildar to remove such hindrances, obstruction or encroachment from such land and the Tehsildar shall proceed to do so under the provisions of the Madhya Pradesh Land Revenue Code, 1959 (No 20 of 1959)."

---

## THE MADHYA PRADESH MADARSA BOARD ADHINIYAM 1998.

The following Act received the assent of the Governor on the 10th September, 1998; and was published in the "Madhya Pradesh Gazette (Extra-Ordinary)", dated the

16th September, 1998]

## MADHYA PRADESH ACT No. 31 of 1998

**An Act to establish and incorporate a Board for the development and promotion of** Madarsa education in Madhya Pradesh and to provide for matters connected therewith or incidental thereto.

Be it enacted by the Madhya Pradesh Legislature in the Forty-Ninth Year of the Republic of India as follows:-

1. **Short title.**- This Act may be called **the Madhya Pradesh Madarsa Board Adhiniyam, 1998.**

2. **Definitions.**- In this Act, unless the context otherwise requires,-

(a) "Board" means the Madhya Pradesh Madarsa Board established under Section 3;

(b) "Madarsa" means an educational institution providing instructions in Arabic and Islamic studies and recognised as such by the Board;

(c) "Chairman" means the Chairman of the Board;

(d) "Advisory Committee" means the Advisory Committee constituted under this Act'

(e) "Management Committee" means the Management Committee constituted under this Act:

(f) "Secretary" means the Secretary of the Board;

(g) "Teacher" means a person appointed for imparting instruction in a recognised Madarsa and shall include the Shiksha Karmis and Head of the Madarsa.

3. **Incorporation of Board.**- (1) With effect from such date as the State Government may by notification appoint there shall be established in the State of Madhya Pradesh a Board by the name of the Madhya Pradesh Madarsa Board with Head Quarters at Bhopal and jurisdiction over the whole of the State of Madhya Pradesh.

(2) The Board shall be a body corporate with perpetual succession and a common seal with power to acquire and hold property, both movable and immovable and to transfer any property held by it and to contract subject to the approval of the Government and do all other things necessary for the purposes of its constitution and may sue or be sued in its corporate name.

4. **Constitution of Board.**- The Board shall consist of the Chairman and the following Members, namely-

**Ex-Officio Memebrs :**

(a) The Secretary in charge of the School Education Department, Madhya Pradesh;

(b) The Secretary in charge of the Finance Department, Madhya Pradesh;

(c) The Secretary in charge of the Backward Classes and Minorities Welfare Department, Madhya Pradesh;

(d) The Secretary in charge of the Tribal and Scheduled Caste Welfare Department, Madhya Pradesh;

(e) Commissioner of Public Instruction, Madhya Pradesh;

(f) Director, State Council of Education Research and Training, Madhya Pradesh,

(g) Managing Director, Rajiv Gandhi Prathmik Shiksha Mission, Bhopal,

(h) Secretary, Board of Secondary Education, Madhya Pradesh;

(i) Managing Director, Text Books Corporation, Madhya Pradesh;

(j) Secretary Minority Commission, Madhya Pradesh;

(k) Chief Executive Officer, Wakf Board, Madhya Pradesh.

**Other Members nominated by the Government :**

(l) One Scholar in Urdu Language.

(m) One Scholar in Arabic Language.

(n) Three Chair Persons of well managed Madarsas.

(o) Three social workers of repute from the Muslim Community.

**5. Appointment of Chairman and term of office and conditions of his services.**- (1) The Chairman shall be an Eminent Educationist appointed by the State Government by notification in this behalf

(2) The term of office and other conditions of service of the Chairman shall be such as may be prescribed

**6. Term of office and filling of casual vacancy etc.**- (1) The term of office and other conditions of service of the nominated members shall be such as may be prescribed

(2) The Chairman and the Members shall hold office during the pleasure of the State Government.

(3) Any nominated Member of the Board may resign his office by a letter addressed to the State Government.

(4) In the event of any casual vacancy in the office of the Members by reason of death resignation or termination of nomination or for any other reason, such vacancy shall be filled by nominations, and any person nominated to fill such vacancy shall hold office for the remainder of the term of the Member in whose place he has been so nominated

**7. Quorum.**- The quorum for the meeting of the Board shall be one-third of the total number members

**8. Powers and functions of the Board.**- (1) It shall be the duty of the Board to advise the State Government on all matters relating to Madarsa Education

(2) Subject to the provision of this Act and the Rules made thereunder the Board shall have power to direct and supervise Madarsa Education and in particular have the following powers :-

(a) to grant recognition to Madarsas,

(b) to withdraw recognition of Madarsa.

(c) to maintain the record of recognition of Madarsas.

(d) to appoint Management Committees of Madarsas in the prescribed manner.

(e) to constitute recognition committee, examination committee, finance committee and such other committees as the Board may consider necessary for the proper and efficient functioning of the Board;

(f) to prescribe the syllabus for primary and middle level Madarsa Education and to arrange for the conduct of the examination of Class V and VIII and to award certificates.

(g) to develop mechanism for inspection of Madarsas, and to ensure proper utilization of funds.

(h) to supervise implementation of Central and State Government schemes in regard to Madarsa Education;

(i) to prepare annual budget estimates and accounts of the Board for the approval of the State Government

(j) to perform such other functions as may be entrusted to it by the State Government

**9. Advisory Committee.**- There shall be constituted an Advisory Committee as under to advise the Board on policy matters, issues involving finance and to review the performance of the Board.-

| | | |
|---|---|---|
| 1 | Chief Minister of Madhya Pradesh | . Chairman |
| 2 . | Minister for School Education, Madhya Pradesh . | . Member |

| | | |
|---|---|---|
| 3 | Minister for Finance, Madhya Pradesh | .. Member |
| 4. | Minister for Minority Welfare, Madhya Pradesh | .. Member |
| 5. | Minister for Tribal Welfare, Madhya Pradesh | .. Member |
| 6. | Chairman, Wakf Board, Madhya Pradesh | Member |
| 7. | Chairman, Madhya Pradesh Minority Commission | . Member |
| 8. | Secretary in charge, School Education, Madhya Pradesh | .. Member Secretary |

**10. The Secretary.**- (1) The Secretary of the Board shall be appointed by the State Government;

(2) Subject to the general control and supervision of the Chairman, the Secretary shall be the Principal Administrative Officer of the Board and shall be entitled to participate in the meetings of the Board but shall not be entitled to Vote. He shall be responsible to record the proceedings of the meetings of the Board.

**11. Accounts and Audits.**- (1) The Board shall keep the account of all its receipts and expenditure in the prescribed manner.

(2) The accounts of the Board shall be examined and audited in such manner as may be prescribed.

**12. Power of State Government to make rules.**- The State Government may by notification make rules for carrying out the purposes of this Act.

**13. Power of State Government for issuing directions.**- (1) The State Government may issue such directions to the Board as it may deem necessary for the fulfillment of the purposes of this Act and the Board shall comply with such directions.

(2) The State Government shall have power to address the Board or express its views with respect to anything done or purported to be done by the Board.

**14. Appeal against the decision of the Board.**- Any person aggrieved by the decision of the Board may prefer an appeal within 60 days of the passing of the orders to the State Government.

**15. Power to remove difficulty.**- Ifany difficulty arises in giving effect to the provisions of this Act, the State Government may by order make such provisions not inconsistent with the provisions of this Act, as appear to them to be necessary or expedient for removing such difficulty.

---

## THE INDUSTRIAL DISPUTES (MADHYA PRADESH AMENDMENT) ACT, 1998.

[Received the assent of the President onthe 21st October, 1998; and was published in the "Madhya Pradesh Gazette (Extra-ordinary)" dated the 31st October, 1998]

## MADHYA PRADESH ACT

## No. 32 of 1998.

**An Act further to amend the Industrial Disputes Act, 1947 in its application to the State of Madhya Pradesh.**

Be it enacted by the Madhya Pradesh Legislature in the Forty-ninth Year of the Republic of India as follows:-

**1. Short title, and Commencement.**- (1) This Act may be called the **Industrial Disputes (Madhya Pradesh Amendment) Act, 1998.**

(2) It shall come into force on such date as the State Government may, by notification, appoint.

**2. Amendment of Central Act No. 14 of 1947 in its application to the State of Madhya Pradesh.**- The Industrial Disputes Act, 1947 (No. 14 of 1947) (hereinafter referred to as the Principal Act), shall in its application to the State of Madhya Pradesh be amended in the manner hereinafter provided.

**3. Amendment of Section 7.**- In sub-section (3) of Section 7 of the Principal Act, for clause (e), the following clause shall be substituted, namely:-

"(e) he has been the Presiding Officer of a Labour Court constituted under the Madhya Pradesh Industrial Relations Act, 1960 (No 27 of 1960) for not less than three years "

---

Published in the Madhya Pradesh Gazette Extraordinary, Part 4 (Ia) dated December 11, 1998

**BHOPAL, THE 24TH NOVEMBER 1998**

**No. F-1(1)/42/98/a/XI.-** In exercise of the powers conferred by Section, 43 of the Madhya Pradesh Society Registrikaran Adhiniyam, 1973, (No. 44 of 1973), the State Government hereby makes the following Rules, namely.-

**RULES**

1. **Short title.-** (1) These rules, may be called **the Madhya Pradesh Society Registrikaran Niyam, 1998.**

(2) They shall come into force with effect from the date of their publication in the Madhya Pradesh Gazette.

2. **Definitions.-** In these rules, unless the context otherwise requires -

(a) "Act" means the Madhya Pradesh Society Registrikaran Adhiniyam, 1973 (No 44 of 1973)

(b) "Form" means a form appended to these rules.

(c) "Defaulter Society" means, a Society making persistently default in compliance and performance of rules and regulations or any provisions of the Act or has been considered defunct by the Registrar Under Section 34 of the Act,

(d) "Schedule" means schedule appended to these rules,

(e) "Section" means a Section of the Act;

(f) "Society" means Society to which the Act, applies;

(3) **Memorandum of Society.-** Every Memorandum of Society for the registration of Society to be filled under Section 5, shall be in form I or in a form as near to as circumstances admit

(4) **Fees.-** The fee pay payable under the provisions of the Act shall be as specified in Schedule and shall be deposited into the Government Treasury and a copy of Treasury Challan shall be submitted to the Registrar, such fee may also be deposited in the Office of the Registrar after obtaining the receipt thereof

(5) **Penalty.-** (1) If any society violates the provisions of sub-section (1) of Section 21, of the Act, the Society shall be liable to deposit the double amount of the fee payable under rule 4 and if any society violates the provisions of sub-section (2) of Section 21, the Society shall be liable to deposit 20% amount of the cost of the property.

(2) The late fee payable under section 27 and 28 by any society shall be double of the amount of the fee payable under Rule 4

(6) **Certificate of Registration.-** The Certificate of registration to be issued by the Registrar under Section 7 shall be in form-II.

(7) **Maintenance of Registrar.-** There shall be kept by the Registrar, a register containing the names of societies registered under the Act in Form III.

(8) **Manner of Serving an order.-** An order under sub-section (1) of Section 11 shall be served on the society by postal Certificate at the address of the Society mentioned in the memorandum of the society or at such other address given by the Society

(9) **Amendment of Memorandum Rules and Regulations of the society and Change of name.-** Wherever any amendment in Memorandum, Rules and Regulations and Change in name of the registered society is porposed under Section 10 and 13 the same shall be forwarded to the Registrar inform IV, and in case of change of name of any society the society shall return its certificate of registration to the Registrar with form IV, and on receipt of such certificate the Registrar shall issue a certificate in form V with necessary alterations empbodied therein.

The Indian Post Office (Fourth Amendment) Rules, 1998.
The Kar Vivad Samadhan Scheme Rules, 1998 . 46

**PART II INDIAN PARLIAMENT ACTS, 1998 (Pages 33 to 64)**

The Finance (No. 2) At. 21 of 1998 (Contd.) ...33

**PART IV = RAJASTHAN ACTS (Pages 9 to 16)-**

The Rajasthan Sanskrit University Act, 16 of 1998 (Contd.) . .9

**PART VI - MAHARASHTRA ACTS (Pages 17 to 24)-**

The Mumbai Municipal Corporation (Amendment) Act, X of 1998 (Contd.) .. 17

**PART IX-WEST BENGAL ACT (Pages 9 to 24 )**

The West Bengal Public Libraries (Amendment) Act. VII of 1998 .. 9
The West Bengal Premises Tenancy Act XXXVII of 1997 11

**PART XI=MADHYA PRADESH ACTS AND NOTIFICATIONS (Pages 9to 16)-**

The Madhya Pradesh Panchayati Raj (Sansodhan) Act, 28 of 1998 . 12
The Madhya Pradesh Society Registrikarant (Sanshodhan) Act, 29 of 1998 . . 9
The Madhya Pradesh Adhikaran (Sanshodan) Act 30 of 1998 11
The Madhya Pradesh Madarsa Board Act, 31 of 1998 12
The Industrial Disputes (Madhya Pradesh Amendment) Act, 32 of 1998 15

**NOTIFICATIONS**

The Madhya Pradesh Society Registrikaran Niyam, 1998. 16

PRINTED AND PUBLISHED BY D. SURI AT CHANDIGARH PUBLISHING HOUSE
BADHERI SEC 41-D CHANDIGARH & 383, INDL. AREA PHASE - II CHANDIGARH

# EXCELLENCE IN PUBLISHING

## Law Relating to Public Service

by Samaraditya Pal

This work makes a brilliant exposition of the prevailing service law in its ramifications including the creation, incidents and termination of relationship besides the dominance of rules and disciplinary control with modern developments as reflected in the pronouncements of the Supreme Court as also by the different High Courts during the last two decades, in a style, lucid and attractive, An outstanding book meeting a long-felt need.

Edition 1998 ISBN 81-7177-095-9 Hardcover Rs. 650

## Franchising of India

by Mark Abell & Lisa Sen

Frachise rightly claims to be the wave of future business in India and India being in the WTO and providing a huge consumer market, an explosive growth of franchising as a new technique is inevitable in our country. It presents a detailed and analytical exposition of the infrastructure and of the different facets of franchising including its nature, area, management and operation.

Edition 1998 ISBN 81-7177-097-5 Hardcover Rs. 350

ISBN 81-7177-090-8

## K.P. Chakravarti's Domestic Enquiry & Punishment

by M.R. Mallick

It stands as an important feature of the industrial jurisprudence, the revised edition interspersed with important case laws, makes an in-depth study of the law, procedure and practice involved in disciplinary enquiry and the punishment. Indispensable to lawyers, corporate executives and laymen as well.

Third Edition 1998 ISBN 81-7177-096-7 Hardcover Rs. 450

## J.A. Parks'
## Principles & Practice of Valuation

by D.N. Banerjee

Acclaimed as a classic, the celebrated work of John A. Parks appears in its Fifth Edition repleting the entire gamut of the science and art of valuation with more than hundred illustrative examples and a large number of judicial precedents has been brought in, making it an outstanding book on multidimensional valuation.

Fifth Edition 1998 ISBN 81-7177-094-0 Hardcover Rs. 45

## B.B. Mitra's The Limitation Act

by M.R. Mallick

Metculous analysis of different provisions of the law of 1963 as also a comperative study of the 1908 Act are some of the highlights of this celebrated work, thoroughly revised and updated. The various dimensions of the Law of Aderse Possession, besides the application of sections 4 to 24 to special and local laws by virtue of the new section 29 of the Statute, have been elucidated with appropriate cae laws.

Twentieth Edition 1998 ISBN 81-7177-092-4 Hardcover Rs. 650

ALSO OF INTEREST

S.K. Chawla: Law of Arbitration & Conciliation, Ed. 1998, Rs. 575
P. Narayanan: Patent Law, 3rd Ed. 1998, Rs. 625
S.A. Kader: Muslim Law of Marriage & Succession in India, Ed. 1998, Rs. 220
P.K. Sarkar: Law of Acquisition of Land in India, Ed. 1998 Rs. 625
B.B. Mitra's Indian Succession Act, 13th Ed. 1997, Rs. 375
Ganguly's Civil Court Practice & Procedure, 12th Ed. 1997, Rs. 560
Mogha's Law of Pleadings in India, 15th Ed. 1998, Rs. 475
B.L. Hansaria : Does India Need A New Constitution?, Ed. 1998, Rs. 130

Copies obtainable from booksellers or direct from the publishers
**Eastern Law House Private Ltd.**
54, Ganeshh Chunder Avenue, Calcutta 700 013
Tel (033) 227-4989/2301 Fax (033) 215-0491
36 Netaji Subhash Marg, Daryanganj, New Delhi 110 002
Tel (011) 327-9982 Fax (011) 326-7707

Registered No. R.N.231/57 of the Registrar of Newspapers for India
Separate paging is given to each Part in order that it may be filed as separate compilation

1999 No. 3

DEPARTMENT OF ... UNIVERSITY
LIBRARY
21.9.99

# THE
# Current Indian Statutes

-: 0 :-

(*Founder* :- LATE SHRI ANAND MOHAN SURI)

-: 0 :-

## Monthly Journal

EDITOR :
LALIT MOHAN SURI
SENIOR ADVOCATE, PUNJAB AND HARYANA HIGH COURT
JOINT EDITORS :
RAVINDER MOHAN SURI, SHASHI MOHAN SURI
AND DEEPAK SURI, ADVOCATES

-: 0 :-

## March 1999

---

Annual subscription In Advance : Rs. 400 with Supplement,
withoutSupplement Rs. 350 (Inland) (Postage Extra)
Rs. 800 Foreign (Plus Postage) Single Part Rs. 50.

**All remittances and business communications should be addressed to :**
**The Current Indian Statutes 36, Sector 9-A, Chandigarh-160017**

**Fax : 742878** **TEL : 742063**

**20.3.1999**

# CONTENTS

## MARCH, 1999

Part I- Notifications-Central Government (Pages 65 to 96)

Part II- Indian Parliament Acts, 1998 (Pages 65 to 88)

Part II-A- Indian Parliament Acts, 1999 (Pages 1 to 8)

Part III- President's Acts, Ordinances and Regulations (Pages 1 to 16)

Part IV- Rajasthan Acts, Ordinances and Notifications (NIL)

Part V- Gujarat Acts and Ordinances (NIL)

Part VI- Maharashtra Acts and Ordinances (Pages 25 to 32)

Part VII- Bihar Acts, Ordinances and Notifications (NIL)

Part IX- West Bengal Acts and Ordinances (Pages 25 to 32)

Part X- West Bengal Notifications (Pages 1 TO 8)

Part XI- Madhya Pradesh Acts, Ordinances and Notifications (NIL)

Part XII-Orissa Acts (NIL)

PART I – NOTIFICATIONS, CENTRAL GOVERNMENT (Pages 65 to 96)

The Authorisation of Rail Travellers' Service Agents (Amendmnt)Rules,1998 ...67
The Central Excise (Eleventh Amendment) Rules, 1998 ...72
The Central Excise (Twelfth Amendment) Rules, 1998 ...66
The Central Excise (Thirteenth Amendment) Rules, 1998 ...70
The Central Excise (Second Amendment) Rules, 1999 .. 94
The Centeral Sales tax (Registration and Turnover) Amendment Rules, 1998 ...67
The Chemical Accidents (Emergency Planning, Preparedness and Response) Amendment Rules, 1998 ...69
The Companies (Centeral Government's) General Rules and Forms (Amendments) Rules,1999 ...77
The Customes (Fees for Rendering Services by Customes Officers) Regulations, 1998 ..71
The Experiment on Animals (Control & Supervision) (Amendment) Rules, 1998 ...69
The Equity Linked Savings (Amendment) Scheme, 1998 .. 84
The Foreign Exchange Regulation (Amendment) Rules, 1998 ...84
The Gas Cylinder (Amendment) Rules, 1998 .. 68
The High Court Judges (Travelling Allowance) Amendment Rules,1999 ..82
The Hot Air Stenter Independent Textile Processors Annual Capacity Determination (Amendment) Rules, 1999 .. 94
The Indian Telegraph (Second Amendment) Rules, 1998 ...68
The Income Tax (Ninth Amendment) Rules, 1998 ...72
The Income Tax (Tenth Amendment) Rules, 1998 ...73
The Income Tax (Twenty Fourth Amendment) Rules, 1998 75
The Income Tax (Twenty Sixth Amendment) Rules, 1998 . 83

# BOOKS ON LABOUR LAWS

**LAW OF INDUSTRIAL DISPUTES**
**by O.P. Malhotra**
5th Edition 1998 In 2 Volumes
Rs. 1500 (For a set of 2Volumes)

| | Edn. | Price Rs. |
|---|---|---|
| S.C. SRIVASTAVA | | |
| **Commentary on the Payment of Bonus Act, 1965** as amended by the Payment of Bonus (Amendment) Act, 1995 (Hb) | 1995 | 235.00 |
| ◆ **BOOKS BY H.L KUMAR**, MBIM (London), Advocate, Editor : Labour Law Reporter | | |
| **Labour problems and Remedies** (A ready referencer to handle day-to-day labour problems based on decided cases), 7th Edn. (Reprint) (Pb) | 1998 | 195.00 |
| **Digest of Labour Cases 1990-1997**— Case Law Finder (Hb) | 1998 | 195.00 |
| **Law Relating to Dismissal, Discharge and Retrenchment under Labour Laws** (Pb) | 1997 | 150.00 |
| **Checklist—Obligations of Employers Under Labour Laws**, 3rd Edn. (Pb) | 1997 | 195.00 |
| **Law Relating to Disciplinary Proceedings in Industries**, 3rd Edn. (Reprint) (Pb) | 1998 | 150.00 |
| **Employers Rights under Labour Laws** (Reprint) (Pb) | 1997 | 125.00 |
| **Law Relating to Leave, Holidays and Absenteeism In Industries**, 6th Edn. (Reprint) (Pb) | 1998 | 160.00 |
| **Practical Guide to Labour Management—A to Z from Selection to Separation**, 3rd Edn. (Reprint) (Pb) | 1998 | 175.00 |
| **What everybody should know about Labour Laws**, (Reprint) (Pb) | 1998 | 110.00 |
| **Employee's State Insurance—Law and Procedure** (Pb) | 1995 | 160.00 |
| **Transfer of Employees under Labour Laws** (Hb) | 1993 | 95.00 |
| **Employers Liability on Accidents** (Hb) | 1992 | 140.00 |
| **Law Relating to Standing Orders and Service Rules with Ready-made Drafts**, (Revised Reprint) (Hb) | 1992 | 150.00 |
| **Law Relating to Strike, Lockout, Gherao and Demonstration**, 2nd Edn. (Hb) | 1992 | 150.00 |
| **Digest of Labour Cases** 1990(Pb) | 1991 | 70.00 |
| **Selection of Employees and Model Appointment Letters**, 2nd Edn. (Reprint) (Pb) | 1992 | 35.00 |

*Available at*
**UNIVERSAL BOOK TRADERS**
**80, Gokhale Market, Opp. Tis Hazari Courts, Delhi-110054**
**Phs. : 2911966, 2511288 FAX : 011-2924152, 7459023 e-mail : unilaw@nde.vsnl.net.in**
**Branch : C-27/1, Connaught Place, Middle Circle, New Delhi-110 001 Phs. : 3323277, 3713671**

| | | | |
|---|---|---|---|
| (xii) | Visakhapatnam | 1100 | 175 |
| (xiii) | Agra | 1100 | 175 |
| (xiv) | Meerut | 1100 | 175 |
| (xv) | Allahabad | 1100 | 175 |
| (xvi) | Lucknow | 1100 | 175 |
| (xvii) | Varanasi | 1100 | 175 |
| (xviii) | Dhanbad | 1100 | 175 |
| (xix) | Patna | 1100 | 175 |
| (xx) | Jamshedpur | 1100 | 175 |
| (xxi) | Kalyan | 1100 | 175 |
| (xxii) | Nagpur | 1100 | 125 |
| (xxiii) | Thane | 1100 | 175 |

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No 526 dated 20th August 1998.

## MINISTRY OF FINANCE

**S.O. 712(E) dated 20th August 1998.**- In exercise of the powers conferred under Explanation 4 to sub-section (1) of **Section 139 of the Income Tax Act, 1961** (43 of 1961), the Central Board of Direct Taxes hereby specifies that the expression "travel to any foreign country" used in this sub-section shall not include travel to following neighbouring countries, namely -

(a) Bangladesh
(b) Bhutan
(c) Nepal
(e) Pakistan
(f) Sri Lanka.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No 525 dated 20th August 1998.

## MINISTRY OF FINANCE

**S.O. 711(E) dated 20th August 1998.**- In exercise of the powers conferred under Explanation 4 to sub-section (1) of **Section 139 of the Income-Tax Act, 1961** (43 of 1961) the Central Board of Direct Taxes hereby specifies the following places as the place of pilgrimage, for the purposes of aforesaid sub-section and travel to such places shall not be regarded as travel to any foreign country for the purposes of sub-section (1) of Section 139 namely:-

(a) travel to Saudi Arabia on Haj pilgrimage organised by Central Haj Committee, Mumbai constituted under Haj Committee Act, 1959.;

(b) travel to China on pilgrimage to Kailash Mansarover organised by Ministry of External Affairs, Government of India

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 340 dated 1st September 1998.

## MINISTRY OF FINANCE

**S.O. 551(E) dated 1st September 1998.**- In exercise of the powers conferred by Section 37 of the Central Excise Act, 1944 (1 of 1994), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely -

1. (1) The rules may be called **the Central Excise (Twelfth Amendment) Rules, 1998.**

(2) They shall come into force from the date of their publication in the Official Gazette

2. In the Central Excise Rules, 1944, in Rule 57-H, after sub-rule (7), the following sub-rule shall be inserted, namely -

"(8) The Assistant Commissioner of of Central Excise may allow credit of duty paid on inputs used in the manufacture of final product notwithstanding that an intermediate product was produced during such manufacture and such intermediate product was not specified as input or final product under Rule 57-A, prior 21st October, 1994, if he is satisfied that-

(a) the inputs and final products were specified under Rule 56-A prior to its omission, and

(b) the inputs and the final products were specified as on 21st October, 1994 under Rule 57-A."

---

Published in the Gazette of India Extraordinary, Part II, Section 3(ii), No 521 dated 19th August 1998

## MINISTRY OF HOME AFFAIRS

**S.O. 707(E) dated 19th August 1998.-** In pursuance of clause (1) of **Article 239 of the Constitution,** the President hereby directs that the Administrators of all Union Territories (whether known as Lieutenant Governor, Chief Commissioner of Administrator), shall subject to the control of the President and until further orders, also exercise the powers and discharge the functions of the State Government under the provisions of **the Electricity Regulatory Commissions Act, 1998** (14 of 1998), within respective Union Territories.

---

Published in the Gazette of India Extraordinary, Part II, Section 3(ii), No. 602 dated 14th September 1998.

## MINISTRY OF FINANCE

**S.O. 811(E) dated 14th September 1998.-** In exercise of the powers conferred by Explanation to sub-section (2) of **Section 246-A of the Income Tax Act, 1961** (43 of 1961), the Central Government hereby appoints the 1st day of October, 1998 as the appointed day for the purpose of the said section.

---

Published in the Gazette of India Extraordinary, Part II, Section 3(ii), No 643 dated 22nd October 1998

## MINISTRY OF FINANCE

**S.O. 920(E) dated 22 nd October 1998.-** In exercise of the powers conferred by Section 27 of the Interest Tax Act, 1974 (45 of 1974) the Central Board of Direct Taxes makes the following rules further to amend the Interest Tax Rules, 1974, namely,-

1. (1) These rules may be called **the Interest Tax (21st Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Appendix to the Interest Tax Rules, 1974,-

(i) in Form 3, under the Notes occurring at the end, for Note 1, the following note shall be substituted, namely:-

"1 The form of appeal, grounds of appeal and form of verification appended thereto should be signed by a person in accordance with the provisions of Rule 5(2) The memorandum of appeal, statement of facts and the grounds of appeal must be in duplicate and should be accompanied by a copy of the order appealed against and the notice of demand in original, if any, and fee of two hundred and fifty rupees, in case of an appeal by the assessee. It is suggested that the fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the Assessing Officer and a copy of challan sent to Commissioner of Income Tax (Appeals) ";

---

Published in the Gazette of India Extraordinary, Part II, Section 3(i), No. 623 dated 21st September 1998.

### MINISTRY OF RAILWAYS

**No. S.O. 842(E) dated 15 September 1998.-** In exercise of the powers conferred by Section 60, read with Section 200, of the Railway Act, 1989 (24 of 1989), the Central Government hereby makes the following rules further to amend the Authorisation of Rail Travellers' Service Agents, 1985, namely:-

1. (1) These rules may be called **the Authorisation of Rail Travellers' Service Agents (Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Authorisation of Rail Travellers' Service Agents Rules, 1985, in Rule 5, for clause (iii), the following clause shall be substituted:-

"(iii) the agent shall not charge more than Rs 25 per passenger as service charges for securing reservation in classes other than second classes and Rs 15 per passenger in the sleeper classes.".

---

Published in the Gazette of India Extraordinary, Part II, Section 3(i), No 616 dated 17th September 1998.

### MINISTRY OF HOME AFFAIRS

**No. S.O. 826(E) dated 17th September 1998.-** In pursuance of clause (1) of **Article 239 of the Constitution,** the President hereby direct that the Administrator of every Union Territory (whether known as the Administrator, the Lieutenant-Governor or the Chief Commissioner) shall, subject to the control of the President and until further orders, also exercise the powers and discharge the functions of the State Government under **the Dowry Prohibition Act, 1961 (28 of 1961).**

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 294 dated 7th August 1998.

### MINISTRY OF FINANCE

**No. G.S.R. 483(E) dated August 7th, 1998.-** In exercise of the powers conferred by sub-section (1) of Section 13 of the Central Sales Tax Act, 1956 (74 of 156), the Central Government hereby makes the following rules further to amend the Central Sales Tax (Registration and Turnover) Rules, 1957, namely:-

1. (1) These rules may be called **the Central Sales Tax (Registration and Turnover) Amendment Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Central Sales Tax (Registration and Turnover) Rules 1957, in Rule 12 in sub-rule (1), after the second proviso the following proviso shall be inserted, namely -

"Provided further that a single declaration may cover all transactions of sale which take place in one financial year between the same two dealers."

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 302 dated 12th August 1998

### MINISTRY OF COMMUNICATIONS

**S.O. 302(E) dated 12th August 1998.**- In exercise of the powers conferred by Section 7 of the Indian Telegraph Act, 1885 (Act 13 of 1885), the Central Government hereby makes the following rules further to amend the Indian Telegraph Rules, 1951, namely -

1. (1) These rules may be called **the Indian Telegraph (Second Amendment) Rules, 1998.**

(2) They shall come into force ont he 15th August, 1998

2. In the Indian Telegraph Rules 1951 (hereinafter referred to as the said rules), in Rule 2 for clause (w), the following clause shall be substituted, namely:-

(e) "Local area" in respect of an exchange system means the area coterminous with the Short Distance Charging Area (SDCA) or where the Telegraph Authority had declared any area served by an exchange system to be the local area for the purpose of telephone connections, then, such declared area.

Foot notes -

1. All existing local areas shall be deemed to have been revised with effect from 0000 hrs. of 115th August, as per above definition

2. Details of revised local area boundaries of the exchange systems will be published by local Telecommuncations Authority in the newspapers in circulation at the stations concerned.

3. The notifications amending the principal rules after publication of the Posts and Telegraph Munual, Volume I, Legislative Enactments, Part II (Sixth Edicton) corrected up to 01-09-1984 are as under - (List not printed)

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 297 dated 10th August 1998

### MINISTRY OF INDUSTRY

**No. G.S.R. 487(E) dated 10th August 1998.**- In exercise of the powers conferred by Sections 5 and 7 of the Explosives Act, 1884 (4 of 1884), the Central Government hereby makes the following rules further to amend the Gas Cylinders Rules, 1981, namely -

1. (1) These rules may be called **Gas Cylinder (Amendment) Rules, 1998.**

(2) They shall come into force from the date of their publication in the Official Gazette

2. In Rule 2 of the Gas Cylinder Rules, 1981, for clause (xvi), the following clause shall be substituted, namely:-

"(xvi) 'Gas Cylinder' or 'Cylinder' means any closed metal container having a volume exceeding 500 millilitre but not exceeding 1000 litres intended for the storage and transport of compressed gas, including any liquefied petroleum gas (LPG) container fitted to a motor vehicle as its fuel tank, but not including any other such container fitted to a special transport or under carriage."

---

Published in the Gazette of India Extraordinary, Part II, Section 3(ii), No 544 dated 28th August 1998.

## MINISTRY OF ENVIRONMENT AND FORESTS

**S.O. 732(E) dated 26th August 1998.-** In exercise of the powers conferred by Section 17 of the Prevention of Cruelty to Animal Act, 1960 (59 of 1960), the Committee for control and supervisor of experiments on animals hereby makes the following rules further to amend the Experiments on Animals (Control and Supervision) Rules, 1968, namely -

1. (1) These rules may be called **the Experiment on Animals (Control and Supervision) (Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

(i) In Rule 2, after clause (c), the following clause shall be inserted, namely -

(d) "Animal-control authority", used with reference to an animal, includes any public or private authority, shelter or pound in possession or custody of the animal'.

(ii) after Rule 4, the following rule shall be inserted, namely -

"4-A Restriction on sale, etc , of animals for experiments - (1) No officer employee or agent of any animal-control authority shall sell, give, transfer, trade, supply or otherwise provide any animal, coming into his or her possession to any animal dealer, commercial kennel, pet shop, laboratory, educational institution or other person for the use in research, product development, testing, education, biological production or other scientific biomedical or veterinary puposes.

(2) No hospital, educational insutution, laboratory or any person shall purchase or accept any dog or cat not purposely bred for research from any animal-control authority commercial kennel or animal dealer for use in research, product 'development, testing, education, biological production, or other scientific, biomedical, or veterinary purposes"

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. 364 dated 14th September 1998

## MINISTRY OF ENVIRONMENT

**No. G.S.R 578(E) dated 14th September, 1998.-** In exercise of the powers conferred by Sections 6,8 and 25 of the Environment (Protection) Act, 1986 (29 of 1986), the Centrl Government hereby makes the following rules to amend the Chemical Accidents (Emergency Planning, Preparedness and Response) Rules, 1996, namely -

1. (1) These rules may be called **the Chemical Accidents (Emergency Planning, Preparedness and Response) Amendment Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Chemical Accidents (Emergency Planning, Preparedness and Response) Rules, 1996 (hereinafter referred to as the said rules) in Rule 6, after sub-rule (1) the following explanation shall be inserted, namely -

"Explanation - For the purpose of these rules "State Government" in relation to Union Territory means the Administrator thereof appointed under Article 239 of the Constitution"

3. In the said rules; in SCHEDULE 5,-

(1) for serial number (ii) and entries relating thereto, the following shall be substituted, namely -

"(ii) Additional Secretary, Government of India, -Member"
Ministry of Environment and Forests

(2) after serial number (xxi), the following serial number and entries relating thereto, shall inserted, namely -

"(xxii) Joint Secretary, Ministry of Oil and Natural -Member

| | | |
|---|---|---|
| | Gas | |
| (xxiii) | Director-General, Factory Advice Service & Labour Institute | -Member |
| (xxiv) | Director-General, Nation, Safety Council, Mumbai | -Member |
| (xxv) | Joint Secretary/Advisor, Environment and Forests | -Member Secretary.". |

4. In the said rules in SCHEDULE 6, for serial number (vi) and entries relating thereto the following shall be substituted, namely:-

| | | |
|---|---|---|
| "(vii) | Charman, Stae Pollution Control Board/ Pollution Control Committee in case of Union Territories | -Member" |

5. In the said rules, in SCHEDULE 7, at serial number (iii) for the word "Energy" the word "Emergency" shall be substituted.

---

Published in the Gazette of India Extraordinary, Part II, Section 3(i), No 341 dated 2nd September, 1998.

## MINISTRY OF FINANCE

**G.S.R. No. 552(E) dated 2nd September.**- In exercise of the powers conferred by setions 37 of the Central Exise Act, 1999 (1 of 1999), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely -

1. (1) These rules may be called **the Central Excise (Thirteenth Amendment) Rules, 1998.**

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Central Excise Rules, 1944, in Rule 187-A, after the proviso, the following proviso shall be inserted, namely -

"Provided further that a manufacturer-exporter who paid duty exceeding rupees ten crores in cash or through account current in the preceding financial year or a manufacturer-exporter who has been accorded status of Super Star Trading House, Star Trading House, Trading House or Export House under the provisions of the Export and Import Policy, notified by the Central Government under Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), containing the goods may seal the packages or containers himself at the place of despatch and remove them for export subject to the conditions that-

(i) an intimation to proper officer shall be given by the manufacturer-exporter at least twenty-four hours before the intended removal or within such shorter period as the Commissioner of Central Excise having jurisdiction over the factory of manufacture of the goods may allow, and

(ii) the owner, the working partner, the Managing Director or the Company Secretary of the manufacturing unit of the goods or a person duly authorised by the Board of Directors of such Company, as the case may be shall certify on the application that the goods have been sealed in his presence "

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i) No 947 dated 4th September 1998.

## MINISTRY OF FINANCE

**No. G.S.R. 558(E).**- In exercise of the powers conferred by Section 157 and Section 158 of the Customs Act, 1962 (52 of 1962) and in supersession of the Customs (Fees for Rendering Services by Customs Officers) Regulations, 1968, except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby makes the following Regulations, namely:-

**1. Short title and commencement.**- (1) These regulation may be called **the Customs (Fees for Rendering Services by Customs Officers) Regulations, 1998.**

(2) They shall come into force on the 15th October, 1998.

**2. Definitions.**- In these Regulations, unless the context otherwise requires-

(a) "Customs Officer" includes such officers as are appointed under Section 4 of the Customs Act, 1962 (52 of 1962);

(b) "Customs work" means functions to be performed by Customs Officers under the Customs Act, 1962 (52 of 1962) or any other law for the time being in force,

(c) "rendering services by Customs officer" means-

(i) performance of Customs work by the Customs Officer beyond the working hours but within the Customs area; and

(ii) performance of Customs work by the Customs Officer beyond the Customs area at any time, and includes-

(A) examination of the good and related functions,

(B) loading and unloading of the goods whether generally or specifically;

(C) escorting goods from one Customs area to the other; and

(D) any other customs work authorised by the Commissioer of Customs;

(d) "Working hours" means the duty hours prescribed by the Commissioner of Customs in his jurisdiction for normal Customs work and where different working hours have been prescribed by the said Commissioner for different items of Customs work or for different placs within his jurisdiction, such working hours

**3. Levey of fees for rendering ofservices.**- (1) On a request made in that behalf by any person, a fee as given in the Table below shall be levied for rendering of services by the Customs Officers.

**TABLE**

| | Catetory of Officer | Fee per hour or part thereof | | Fee per hour or part thereof | |
|---|---|---|---|---|---|
| | | 6 A M to 8 P.M. | 8 PM. to 6 A M | 6 A.M. to 8 P.M. | 8 PM to 6 A M |
| | (1) | (2) | (3) | (4) | (5) |
| | | Rs | Rs | Rs | Rs |
| 1. | Appraisers, Superintendent Customs Preventive and Superintendent Central Excise | 85 | 125 | 140 | 180 |
| 2. | Air Customs Officer, Examiners, Preventive Officers and Inspectors of Central Excise | 75 | 100 | 105 | 145 |
| 3 | Class IV Staff | 35 | 45 | 55 | 60 |

(2) The fees levied under sub-regulation (1) shall be payable by the person requesting for rendering of services or on whose account such services has been requested

(3) The fees levied under sub-regulation (1) shall be subject to the following conditions, namely -

(a) The levy of fees as aforesaid shall be for a minimum of 3 hours in each case, except in cases of overtime postings immediately preceding or immediately following the working hours of the concerned cadre of officers.

(b) The period between midnight and 6 A.M. shall be treated as a block whether the services are required for the entire block or for a portion thereof

(c) In relation to jobs to be performed by any Customs Officer during the working hours, there shall be two blocks-one before lunch and the other after lunch respectively and fees shall be charged for the entire block whether the request for the services of such officer relates to the entire block or a portion thereof

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 317 dated 24th August, 1998

## MINISTRY OF FINANCE

**G.S.R No. 515(E) dated August 24, 1998.**- In exercise of the powers conferred by Section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944 namely -

1. (1) These rules may be called **the Central Excise (Eleventh Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In Rule 12 of the Central Excise Rules, 1944, for sub-rule (3), the following shall be substituted, namely -

"(3) No rebate of duty in respect of excisable materials used in the manufacture of goods exported out of India under clause (b) of sub-rule (1) shall be allowed, if the exporter avails of drawback of the said duty under the Customs and Central Excise Duties Drawback Rules, 1995 or avails of credit of said duty under Section AA of Chapter V of the Central Excise Rules, 1944"

---

Published in the Gazette of India Extraordinary, Part II, Section 3(ii), No 477 dated 30th July, 1998

## MINISTRY OF FINANCE

**S.O. No. 647(E) dated 30th July, 1998.**- In exercise of the powers conferred by Section 295 of the **Income Tax Act, 1961** (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income Tax Rules, 1962, namely -

1. (1) These rules may be called **the Income Tax (Ninth Amendment) Rules, 1998.**

(2) They shall come into force from the 1st day of April, 1999

2. In the Income Tax Rules, 1962,-

(a) In Rule 9-A,-

(i) in sub-rule (2), for the words "one hundred and eighty days" the words "ninety days" shall be substituted;

(ii) in sub-rule (3), for the words "one hundred and eighty days" the words "ninety days" shallbe substituted.

(b) In Rule 9-B,-

(i) in sub-rule (2), for the words "one hundred and eighty days", the words "ninety days" shall be substituted;

(ii) in sub-rule (3), for the words "one hundred and eighty days", the words "ninety days" shall be substituted

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. 478 dated 30th July, 1998

## MINISTRY OF FINANCE

**S.O. No. 648 (E) dated 30th July 1998.**- In exercise of the powers conferred by Section 295 of the Income Tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following further to amend the Income Tax Rules, 1962, namely -

1. (1) These rules may be called **the Income Tax (Tenth Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In Part II of the Income Tax Rules, 1962 in sub-part (F), in the Rule 11-K in clause (i) after item (h) the following items shall be inserted, namely:-

"(i) establishment and running of educational institutions in rural areas, exclusively for women and children up to 12 years of age;

(j) establishment and running of hospitals and medical facilities in rural areas exclusively for women and children up to 12 years of age;

(k) establishment and running of creches and schools for the children of workers employed in factories or at building sites,

(l) encouraging the production of bacteria induced fertilisers;

(m) any programme that promotes road safety prevention of accident and traffic awareness."

---

Published in the Gazette of India Extraordinary Part II, Section 3(i), No 346 dated 4th September, 1998.

## MINISTRY OF FINANCE

**G.S.R No. 557(E) dated 4th September 1998.**- In exercise of the powers conferred by Section 29 read with Section 20, of the Securities and Exchange Board of India Act, 1992 (15 of 1992), the Central Government hereby makes the following rules to amend the Securities and Exchange Board of India (Appeal to the Central Government) Rules, 1993, namely -

1. (1) These rules may be called **the Securities and Exchange Board of India (Appeal to the Central Government) Amendment Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Securities and Exchange Board of India (Appeal to the Central Government) Rules, 1993,-

(a) in Rule 5, in sub-rule (1), for the words "rupees five hundred", the words "rupees five thousand" shall be substituted,

(b) after Rule 18, the following rule shall be inserted, namely.-

"(19) Any person, other than the appellant or the Board, may obtain a copy of the order passed under Rule 16 after depositing a sum of one hundred rupees under the head "065-Other-Admn Services-Other Services-Other Receipts"."

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. 444 dated 20th July, 1998

## MINISTRY OF ENVIRONMENT AND FORESTS

S.O. No. 669 (E) dated 5th July 1998.- In exercise of the powers conferred by section 23 of the Environment (Protection) Act, 1986 (29 of 1986), the Central Government hereby delegates the powers vested in it under Section 5 of the Act to the State Governments of Arunachal Pradesh and Nagaland subject to the condition that the Central Government may revoke such delegation of powers in respect of both or any one of the State Government or may itself invoke the provision of Section 5 of the Act, if in the opinion of the Central Government such a course of action is necessary in public interest.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No.388 dated 8th October 1998

## MINISTRY OF EXTERNAL AFFAIRS.

**G.S.R. No. 605 (E) dated 8th October, 1998.**- In exercise of the powers conferred by Section 24, read with Section 5 of the Passports Act, 1967 (15 o 1967), the Central Government hereby makes the following rules further to amend the Passport Rules, 1980, namely.-

1. (1) These Rules may be called **the Passports (Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Passport Rules, 1980 (hereinafter referred to as the principal rules), in Rule 12 for sub-rule (1), the folowing sub-rule shall be substituted, namely:-

"(1) An ordinary passport for persons other than children below the age of 15 years, containing thirty-six pages or sixty pages shall be in force for a period of 10 years or 20 years as the case may be, from the date of its issue.

(1-A) An ordinary passport for a child below the age of 15 years, containing thirty-six pages shall be in force for a period of 5 years from the date of its issue or until the child attains the age of 15 years, whichever is earlier "

3. In Schedule IV to the principal rules:-

(a) for Serial No. 1 and the entries relating thereto, the following shall be substituted, namely.-

| 1 | 2 | 3 | 4 |
|---|---|---|---|
| "1 | Ordinary passport containing thirty-six pages) with a maximum validity of ten years (no extra fee will be charged for renewals up to ten years if initial validity is less) | Rs. 300 | Rs. 750 |
| 1a | Ordinary passport containing thirty-six pages with a maximum validity of twenty years (no extra fees will be charged for renewals up to twenty years if initial validity is less). | Rs. 600 | Rs 1500 |
| 1B | Ordinary passport containing sixty pages valid for ten years (no extra fees will be charged for renewals up to ten years if initial validity is less | Rs 500 | Rs 1000 |
| 1c. | Ordinary passport containing sixty pages valid for twenty years (no extra fees will be charged | | |

| | | | |
|---|---|---|---|
| | for renewals up to twenty years if initial validity is less). | Rs. 800 | Rs. 1750 |
| 1d. | Ordinary passport containing thirty-six pages with a maximum validity of five years for minor children below the age of 15 years. | Rs 200 | Rs 500" |

(b) for Serial No. 14 and the entries relating thereto, the following shall be substituted, namely:-

| | | | |
|---|---|---|---|
| "14. | Miscellaneous services requiring issue of fresh passport booklet containing thirty-six pages, | Rs. 300 | Rs. 750 |
| 14a | Miscellaneous services requiring issue of fresh passport booklet containing sixty pages. | Rs. 500 | Rs. 1000" |

(c) for Serial No. 21 and the entries relating thereto, the following shall be substituted, namely:-

| 1 | 2 | 3 | 4 |
|---|---|---|---|
| "21. | Issue of duplicate passport in lieu of passport which has been lost, stolen, damaged, destroyed or for any other reason. | Rs. 2500 | Rs 6500" |

Published in the Gazette of India, (Extra.) Part II Sec. 3(ii), No. 698, dated October 23, 1998.

## MINISTERY OF FINANCE

**S.O. 925(E). New Delhi, the 23rd October, 1998.-** In exercise of the powers conferred by proviso to sub-section (1) of section 80HHE of the **Income-tax Act, 1961** (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely :-

1. (1) These rules may be called **Income-tax (Twenty Fourth Amendment) Rule, 1998;**

(2) They shall come into force on the their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 18BBA, the following sub-rule (8) shall be inserted, namely :-

"(8). The certificate from the exporting company which is required to be furnished by the supporting software developer under clause (ii) of sub-section (4A) of section 80HHE shall be in Form No. 10CAB."

3. In Appendix H tothe Income-tax Rules, 1992, after Form No. 10CCAF, the following "FORM NO 10CCAG" shall be inserted, namely :-

### "FORM NO. 10CCAG

*[See Rule No. 18BBA(8)]*

Certificate to be issued by exporting company to the supporting software developer for the purpose of clause (ii) of sub-section (4A) of section 80HHE

This is to certify that we.............................. (Name and address of the exporting company with permanent Account Number) have during the previous year relevant to the assessment year . . . . . . . exported out of India/transmitted from India to a place outside India by . . software developed and sold to us by M/s. . . . . . (name and address of supporting software developer with Permanent Account Number) .

Necessary particulars are given as here under

Particulars relating to Software exporting company

| Sl No | Mode of transmission (identyfing DNS No. E-mail address etc.) | Destination (specify the software DNS No E-mail address etc.) | Nature of software (specify the contract if any) | Amount of export turn over in rupees |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

Partidulars relating to supporting Software developer

| Mode of transfer to the exporting company | Nature of software (specify the contract if any) | Amout of purchase in rupees |
|---|---|---|
| 6 | 7 | 8 |

That out of total export turnover referred to in coulumn ...5 above amounting to Rs ....... We confirm that we have not claimed deductions under sub-section (1) of section 80HHE of Income Tax Act, 1961 in respect of export turnover of Rs......

Signature with name of the principal officer of the exporting company)

**Verification I**

I, .. . principal officer of M/s........... (name and address of the exporting company) do hereby declare that what is stated above is true and correct.

Place. .. . . .. (Signature of the principal officer of the exporting company)

Date.. . ...... ...

**Verification II**

I/We* have examined the accounts and records of ........ (Name and addres of the exporting company) relating to the business of export out of India of computer software carried on by it during the previous year relevant to the assessment year............

In my/our opinion and to the best of my/our information and according to the explanation given to me/us. the particulars given above are true and correct

Signature with date. **Accountant

**Notes:**

1 *Delete whichever is not applicable.

2. **Verification II is to be made by-

(i) a Chartered Accountant within the meaning of the Chartered Accountants Act. 1949 (38 of 1949). or

(ii) any person who, in relation to any State, is, by virtue of the provisions in sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956) entitled to be appointed to act as auditor of companies registered in that State.

3 Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reason therefore."

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (i), No 14 dated 12th January, 1999.

## MINISTRY OF LAW, JUSTICE COMPANY AFFAIRS

**No. G.S.R. 23(E), dated 12th January, 1999.** - In exercise of the powers conferred by clauses (a) and (b) of sub-section (1) of section 642 of the Companies Act, 1956 (1 of 1956), read with sub-section (11) of section 58A, sub-section (6) of section 77A and section 109A of the Companies Act, 1956, the Central Government hereby makes the following rules further to amend the Companies (Central Government's) General Rules and Forms, 1956, namely:-

1. (1) These rules may be called the **Companies (Central Government's) Geveral Rules and Forms (Amendment) Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Companies (Central Government's) General Rules and Forms, 1956,-

(1) after rule 4CC, the following rule shall be inserted, namely:-

"**4CCC. Section 58A.**-For the purpose of sub-section (11) of section 58A, a nomination shall be in Form 2B, set forth in annexure A.';

(2) after rule 5B, the following rules shall be inserted, namely:-

"**(5C). Section 77A.**- For the purposes of sub-section (6) of section 77A, a declaration of solvency shall be in Form 4A set forth in annexure A."

"*(5D).* Section 109A -'For the purposes of section 109A(1) a nomination shall be in Form 2B, set forth in annexure A.

(3) in Annexure A

(i) after Form 2A, the following form shall be inserted, namely:-

### "FORM 2B

(See rules 4CCC and 5D)

### Nomination form

(To be filled in by individual applying singly or jointly, if jointly, only up to two persons)

I/We . . . . . . . . . . . . . . . . . . . . . . . . . . . . and . . . . . . . . . . . . the holders of shares/debentures/deposit receipt bearing number(s).... ... .... of M/s .. ... . . . . . . . ....... ........ wish to make a nomination and do hereby nominate the following person in whom all rights of transfer and/or amount payable in respect of shares/ debentures/deposits shall vest in the event of my/our death

*Name and address of nominee.*

Name:.. .. . . ....... . .. . ........

Address ......... .... . . .... . .. ...

Date of birth*. . . . ...... ........ . (*to be furnished in case nominee is a minor)

** The nominee is a minor whose guardian is ...... .... ... .. . Name and address.... . . . . .

(** To be deleted if not applicable)

Signature : . . . . . . . .

Name ... .

Address .. . .

Date ... . ..... .

Signature :. ... ..

Name : ...... . . . .

Address : . . .... ..... .. .

Date . .. ..... ....... . .

*Signature of two witnesses*

| Name and address | Signature with date |
|---|---|
| 1 | |
| 2 | |

**Instructions:**

1 The nomination can be made by individuals only applying/holding shares/debentures on their own behalf singly or jointly up to two persons. Non-individuals including society, trust, body corporate, partnership firm, karta of Hindu undivided family, holder of power of attorney cannot nominate. If the shares are held jointly all joint holders will sign the nomination form.

2 A minor can be nominated by a holder of shares/debentures/deposits and in that event the name and address of the guardian shall be given by the holder.

3. The nominee shall not be a trust, society, body corporate, partnership firm, karta of the Hindu undivided family or a power of attorney holder. A non-resident Indian can be a nominee on repatriable basis.

4 Nomination stand rescinded upon transfer of share/debenture or repayment/renewal of deposits made

5 Transfer of share/debenture in favour of a nominee and repayment of amount of deposit to nominee shall be a valid discharge by a company against the legal heir.":

(ii) after Form 4, the following from shall be inserted, namely:—

### "FORM NO. 4A

(*See* rule 5C)

### Declaration of solvency

Name of the company:. :.. .............

Address (Regd. office) :. ..................

Presented by :.. .......... ...........(name).....................(Designation) We, ..................of ....... and of ........ ......... .. being all the directors of M/s ............ ..........do solemnly affirm and declare that we have formed the opinion that the company will not be rendered insolvent within a period of one year from the date of making this declaration.

We append a statement of company's assets and liabilities as at.......... ........... being the latest date before making of this declaration (Annexure-I).

We further declare that the company's audited annual accounts including the balance-sheet have been filed up to date with the Registrar of Companies..... ...... ..........

Signature .. ....... . .
Name...... ...
Managing Director
Signature.
Name.... ... . . .
Directors
Signature .. . . .
Name.. .... ... ..
Directors

### Verification

And we make this solemn declaration believing the same to be true We solemnly declare that we have made a full enquiry into the affairs of the company including assets and liabilities of this company and that having done so and having noted that the shareholders by a special resolution have approved the buy-back of.................. (..............) (in words) number of shares/securities as per the provisions of section 77A of the Companies Act 1956, as inserted by the Companies (Amendment) Ordinance, 1999 (1 of 1999)

Verified this the ........................................ day of..........................19 ....................

Signature..............................................

Name............................................

Managing Director

Signature..............................................

Name............................................

Directors

Signature..............................................

Name............................................

Directors

Solemnly affirmed and declared at ............ the ................ day of ......... 19 ...... before me.

Commissioner for Oaths and Notary Public or Justice of the Peace

## ANNEXURE-I

### *Statement of assets and liabilities*

Statement as at .................. 19.............. showing assets at estimated realisable values and liabilities expected to rank.

Name of the company:..................................

Assets

Book value Estimated to realise

1. Balance at bank
2. Cash in hand
3. Marketable securities
4. Bills receivable
5. Trade debtors
6. Loans and advances
7. Unpaid calls
8. Stock-in-trade
9. Work in progress, viz

.........

10. Freehold property
11. Leasehold property
12. Plant and machinery
13. Furniture, fittings, utensils, etc.
14. Patents, trade marks, etc.
15. Investments other than marketable securities
16. Other property, viz.

........................................

Total :

Liabilities Estimated to rank for

payment (to the nearest rupee)

1 Secured on specific assets, viz.

. . . . . . ....

2 Secured by floating charge(s), viz.,

3 Estimated cost of liquidation and other expenses including interest accuring until payment of debts in full

4 Unsecured creditors (amounts estimated to rank for payment).

(a) Trade accounts

(b) Bills payable

(c) Accrued expenses

(d) Other liabilities

. ... . . .. ....

(e) contingent liabilities

. ... ..... . ........

|  |  |
|---|---|
| Total |  |
| Total estimated value of assets | Rs ...... ...... |
| Total liabilities | Rs ...... ...... |
| Estimated surplus after paying debts in full | Rs ...... ...... |

Remarks

Signatures .......... ......
Name ..............
Managing director .........
Signature ..............
Name ..............
Directors ..............
Signatures ..............
Name ..............
Directors ..............

Place ..............

Date ..............

The period to be filled in should not exceed three years"

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (i), No 111 dated 25th February 1999

## MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

### (Department of Justice)

**G.S.R. 149(E). New Delhi, the 24th February, 1999.-** In exercise of the powers conferred by section 24 read with sub-section (3) of section 23 of the Supreme Court Judges (Salaries and Conditions of Service) Act, 1958 (41 of 1958), the Central Government hereby makes the following rules further to amend the Supreme Court Judges Rules, 1959 namely -

**1.** (1) These rules may be called the **Supreme Court Judges (Amendment) Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Supreme Court Judges Rules, 1959, in rule 3B, for the words "one thousand seven hundred and fifty rupees" the words "three thousands rupees" shall be substituted

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (i), No 112 dated 25th February, 1999

## MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

**G.S.R. 150(E) New Delhi, the 24th February, 1999.-** In exercise of the powers conferred by sub-section (1) and clauses (c) and (e) of sub-section (2) of section 24 of the Supreme Court Judges (Salaries and Conditions of Service) Act, 1958 (41 of 1958), the Central Government hereby makes the following rules further to amend the Supreme Court Judges (Travelling Allowance) Rules, 1959, namely:-

1. (1) These rules may be called **the Supreme Court Judges (Travelling Allowance) Amendment Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In clause (f) of sub-rule (1), of rule 5 of the Supreme Court Judges Travelling Allowances Rules, 1959,-

(i) in the opening paragraph, for the letters and figures "Rs. 250/-" the letters and figures "Rs. 600/-" shall be substituted;

(ii) in the second proviso, for the letters and figures "Rs. 230/-" and "Rs.250/-", the letters and figures "Rs. 575/-" and "Rs. 600/-" shall respectively be substituted;

(iii) in the third proviso,

(a) in clause (i) for the letters and figures "Rs. 250/-" , Rs.400/-" and Rs 20/-"the letters and figures. Rs. 600", "Rs. 1000/-" and "Rs 50/-" shall be substituted,

(b) in clause (ii) for the letters and figures "Rs. 250/-" the letters and figures "Rs 600/-" shall respectively be substituted,

**G.S.R 151(E) New Delhi, the 24th February. 1999.-** In exercise of the powers conferred by sub-section (2) of section 24 of the High Court Judges (Salaries and Conditions of S ervice, ) Act,1954(28 of 1954), the Central Government hereby makes the following rules further to amend the High Court Judges(Travelling Allowance )Rules 1956, namely.-

1. (1) These rules may be called **the High Court Judges (Travelling Allowance ) Amendment Rules, 1999.**

(2) They shall come into force on the date of their publication in the official Gazette

2. In rule 2 of the High Court Judges (Travelling Allowance ) Rules 1956 in sub-rule (i) in caluse (e),-

(a) in the opening paragraph, for the letters and figures "Rs 250" the letters and figures "Rs 600" shall be substituted;

(b) in the second proviso ,-

(i) in caluse (i) for the letters and figures "Rs. 250 /-" Rs.400/- " and "Rs 20/-" the letter and figures "Rs 600/-","Rs. 1,000/-" and "Rs. 50/-" shall respectively be substituted,

(ii) in caluse (ii) for the letters and figures "Rs. 400/-" the letters and figures "Rs 1000/-" shall be substituted;

(iii) in caluse (iii) , for the letters and figures "Rs. 600/-"shall be substituted.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (ii) No. 813 dated 16th December 1998.

## SECURITIES AND EXCHANGE BOARD OF INDIA

**S.O.1078(E) (Mumbai, the 16th December, 1998.-** In exercise of the powers conferred by sub-section (1) of Section 30 of the Securities and Exchange Board of India Act 1992 (15 of 1992) the Board hereby makes the following regulations to further amend the Securities and Exchange Board of India (Stock Brokers and Sub-Brokers) Regulations 1992;

1. (i) These Regulations may be called **the Securities and Exchange Board of India (Stock Brokers)( Third Amendement) Regulations. 1998.**

(ii) They shall come into force on the date of their publication in the Official Gaxette.

2. In Schedule III of the Securities and Exchange Board of India (Stock Brokers and Sub-Brokers) Regulations, 1992. the following new Paragraph 5 be inserted after the Paragraph 4, namely.-

**"5. If a stock broker fails toemit fees in acordance with Paragraph 1 and 2, he shall be** liable to payinterest @ 15% **per annum for each month of delay or part thereof.**

Provided that the liability to pay interest as aforesaid may be in addition to any other action which the Board may take as deem fit against the stock broker under the Act. or the Regulations;

Provided further that if the liabilityof the stock broker on acount of payment of interest works out to be Rs. 100 or less the same maybe waived off by the Board taking into consideration the administrative cost involved in recovering the said amount."

---

Published in the Gazete of India, Extraordinary, Part II, Section 3 (ii): No 814 dated 16th December, 1998.

## MINISTRY OF FINANCE

**S.O.1079(E) New Delhi, the 16th December, 1998.-** In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 Of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962. namely:-

1.(1)These rules maybe called **the Income-tax (26th Amendment) Rules, 1998.**

(2)Theyshall come into force on the 1st April, 1999.

**2. In the Income-tax Rules, 1962, in part I, in rule 2D, in sub-rule (5), Clauses (b) and** (c) shall be omitted.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (ii). No. 842 dated December 24, 1998

## MINISTRY OF FINANCE

**S.O.1113(E) (New Delhi, the 24th December, 1998.-** In exercise of the powers conferred by section 295 of the Income-tax-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely -

1.(1)These rules may be called **the Income-tax(28th Amendment)Rules, 1998.**

(2)They shall come into force on the date of their publication in the Official Gazette

2. In the Income-tax Rules, 1962, after rule 18BBE the following rule shall be inserted, namely -

"**18C. Eligibility of Industrial Parks for benefits u/s 801A (4D) of the Income-tax Act, 1961**

(1)The undertaking shall begin to operate an industrial park during the period beginning on the 1st day of April, 1997 and ending on the 31st day of March, 2002

(2)The undertaking shall be duly approved by the Ministry of Industry in the Central Government under the scheme for industrial park notified by that Ministry.

(3)The undertaking shall continue to fulfil the conditions envisaged in the scheme

(4)On approval under sub-rule (2), the Central Board of Direct Taxes, shall notify industrial parks for benefits under section 801A."

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (ii), No.877 dated December 22, 1998.

## MINISTRY OF FINANCE

**S.O.1092(E)- (New Delhi, the 22nd December, 1998.-** In exercise of the powers conferred by section 88 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following Scheme further to amend the Equity Linked Saving Scheme, 1992, namely:-

1.(1) This Scheme may be called **the Equity Linked Savings (Amendment)Scheme, 1998.**

(2)It shall come into force on the date of its publication in the Official Gazette.

2. In the Equity Linked Savings Scheme, 1992,-

(a) "Year" means a year commencing from the date of allotment or holding of units, as the case may be, in the plan':

(b)after clause 8, the following clause shall be inserted, namely:-

"**9. Open Ended Equity Linked Saving Plan.-** The Unit Trust or the Mutual Fund may at their discretion operate one Open Ended Equity Linked Saving Plan with the prior approval of the Securities and Exchange Board of India establisehd under the Securities and Exchange Board of India Act, 1992 (15 of 1992)."

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (i). No 519 dated 31st December 1998.

## MINISTRY OF FINANCE

**G.S.R.783(E) (New Delhi, the 23rd December, 1998.-** In exercise of the powers onferred by section 79 of the Foreign Exchange Regulation Act, 1973 (46 of 1973), the entral Government herebymakes the following Rules further to amend the Foreign xchange Regulation Rules, 1974, namely:-

1.(1)These rules may be called **the Foreign Exchange Regulation** (Amendment) **ules, 1998.**

(2) They shall come into force on the date of their publication in the Official azette.

2.In the Foreign Exchnage Regulation Rules, 1974, in rule 6, in sub-rule (1), for lause (a), the following clauses shall be substituted, namely:-

"(a)in the case of specified customs offices, wherein the specified categories of hipping Bills are processed electronically, the declaration Form SDF in respect of such hipping Bills shall be submitted in duplicate to the Commissioiner of Customs having jurisdotion over such specified customs ofices. After duly verifying and authenticating the declaration Form SDF, the Commissioner of Customs shall hand over to the exporter one copy of such Shipping Bill marked as ``Exchange Control Copy" in which declaration Form SDF had been appended for being submitted to the authorised dealer and order one copy of such Shipping Bill in which Form SDF had been appended to be kept in the records of the specified office.

(aa) in the case of custom offices other than those specified custom offices, and in respect of Shipping Bills other than the specified categories of Shipping Bills the declaration form GR shall be submitted in duplicate to the Commissioner of Customs. After duly verifying and authenticating the declaration form, the Commissioner of Customs shall forward the original declaration form to the nearest office of the Reserve Bank and hand over the duplicate form to the exporter for being submitted to the authrosied dealer.

Explanation-For the purposes of this sub-rule, the expression,

(i)``specified custom office" means the office of the Commissiioner of Customs specified by the Commissioner of Customs having jurisdiction to specify custom officies for the purpose of this sub-rule;

(ii)``specified categories of Shipping Bills" means the categories of Shipping Bills processed electronically and specified by the Commissioner of Customs having jurisdiction to specify custom offices for the purpose of this sub-rule.

3. In the Second Schedule to the Foreign Exchnage Regulation Rules, 1974, -

(a)against Part A, for the letters and words ``Gr, PP and VP/COD forms", the letters and words ``GR, PP, VP/COD and SDF forms " shall be substituted;

(b) under Part B,-

(1)for serial number 1 and entries relating thereto, the following shall be substituted; namely:-

| Column 1 | Column 2 |
|---|---|
| "1 Form G.R. | To be used for declaring exports in the case of custom offices other than specified custom offices and shipping bills other than the specified categoreis of shipping bills mentioned under clause (a) of sub-rule (1) of rule 6 : |
| 1 A Form SDF | To be used for declaring exports in the case of specified categories of shipping bills, mentioned under clause (a) of sub-rule (1) of rule 6"; |

(c)after form VP/COD, the following form shall be inserted, namely;

"Form SDF"

[See rule 6 (1) (a) ]

Shipping Bill No Date:

Declaration under Foreign Exchange Regulation Act, 1973:

I/We hereby declare that I/We am/are the *SELLER/CONSIGNOR of the goods in respect of which this declaration is made and that the particulars given in the Shipping Bill No dated are true and that a)* the value as contracted with the buyer is the same as the full export value declared in the above shipping bill b)* the full export value of the goods is not ascertainable at the time of export and that the value dseclared is that which I/We, having regard to the prevailing market conditions expect to receive on the sale of goods in the overseas market.

I/We undertake that I/We will deliver to the bank named herein . . . . . . . . . . the foreign exchnage representing the full export value of the goods on or before @ . . . . . . . . . . . . . . . . . . . . . . . . . . in the manner prescribed in Rule 9 of the Foreign Exchange Regulation Rules, 1974 I/We further declare that I/We am/are resident in India and I/We have a place of business in India

I/We* am/are or am/are not in Caution List of the Reserve Bank of India

Date . . . . . . . . . . . . . . . . . . .

(Signature of Exporter)

Name: . . . . . . . . . . . .

@ State appropriate date of delivery which must be the due date for payment or within six months from the date of shipment, whichever is earlier, but for exports to warehouses established outside India with permission of the Reserve Bank, the date of delivery must be within fifteen months

* Strike out whichever is not applicable

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (i), No 505 dated December 23, 1998

## MINISTRY OF COMMERCE

**G.S.R.763(E) (New Delhi, the 23rd December, 1998.-** In exercise of the powers conferred by sub-sections (3) and (5) of section 30 of the Tea Act, 1953 (29 of 1953), the Central Government herebymakes the following further amendment to the Tea Waste (Control) Order. 1959, namely:-

1.(1)This order may be called **the Tea Waste (Control)Amendment Order, 1998.**

(2)This order shall come into force on the day of its publication in the Official Gazette

2.In the Tea Waste (Control) Order, 1959 (hereinafter referred to as the said Order), in Clause 2, after Sub-Clause (f), the following sub-clause shall be inserted, namely -

``(g) Registered Sellers of Tea Waste mean sellers of Tea Waste not domiciled in India and/or citizens of India who have been registered by Competent Authorities in their countries of origin indicating detailed particulars of the manner of procurement of tea waste by such sellers in their respective countries along with a certificate of Registration issued in this behalf by such authority "

3.In the said Order, for clause 3 and its proviso, the following shall be substituted, namely -

``3. Persons, including manufacturers of tea, exporting, importing, selling, purchasing, storing tea waste to obtain licences.- With effect from such date as maybe fixed by the Central Government by notification in the Official Gazette in this behalf, no person including a manufacturer of tea shall export, import, sell, offer for sale buy from licensed sellers of tea wastes within India or from registered sellers of tea wastes beyond the territorial boundaries of India or hold in stock any tea waste except under and in accordance with the terms and conditions of a licence granted to him under this Order:

Provided-that the licensing authority may allow sale, buying or holding in stock of any tea waste, which has not been so denatured specifically for use as raw material for the manufacture of instant tea;

Provided further that the tea waste before it is so exported, sold or held in stock, shall be denatured by the admixture of not less than five per cent, slack lime or such other denaturants as may be specified by the Board in this behalf from time to time ".

4.In the said order, in clause 6, in sub-clause 2, after item (d) the following shall be inserted, namely,—

"(e) to import tea waste".

5.In the said order, in clause 13, in sub-clause 2, for item (i) the following item shall be substituted, namely:-

"(i)tea waste sold or exported or bought or imported by the licenses or utilised by him in the manufacture of caffeine or instant tea in the calendar year immediately preceding tyhe date of the licence or, as the case may be, the date of renewal thereof."

6.In the said order, in Form "A" at serial number 4, for item (i) and entries relating thereto, the following item and entries shall be substituted, namely:-

"(i)Purchased/accrued/imported."

7.In the said order, in Form "B", under the heading terms and conditions at serial number 4, after item (f), the following item shall be inserted, namely;-

"(g)submit an attested/notorised copy of the Registration Certificate in cases of Registered Sellers of Tea Waste".

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (i), No. 495 dated December 18, 1998.

## MINISTRY OF FINANCE

**G.S.O.752(E) (New Delhi, the 18th December, 1998.**-In exercise of the powers contained by Sub-section (1) of Section 114 of the Insurance Act, 1938 (4 of 1938) the Central Government hereby frames the following Rules, namely:-

**1. Short title and commencement:-**

(1)The Rules may be called **the Redressal of Public Grievances (Amendment)Rules, 1998.**

(2)This shall be deemed to have come into force from the date of Publication.,

**2.**In Rule 4(F) of the Redressal of Public Grievances Rules, 1998, the following shall be substituted, namely:-

"(f) Insurance Council will consist of Life Insurance Corporation of India, General Insurance Corporation of India and its four subsidiaries and other insurance Companies which will be permitted to do insurance business in future.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3 (i) No. 487 dated 16th December 1998.

## MINISTRY OF FOOD AND CONSUMER AFFAIRS

**G.S.R.741(E) (New Delhi, the 16th December, 1998.**- In exercise of powers conferred by section 3 of the Essential Comodities Act, 1955 (10 of 1955), and in supersession of the Vegetable Oil Products (Control) Order, 1947 and the Vegetable Oil Products (Standards of Quality) Order, 1975, except in respect of things done or omitted to be done before such supersion the Central Government hereby makes the following Order, namely -

**1.Short title, extent and Commencement:-** (1)This Order may be called **the Vegetable**

Oil Products (Regulation) Order, 1998.

(2)It extends to the whole of India.

(3)It shall come into force on the date of its publication in the Official Gazette

**2.Definitions.-** In this Order, unless the context otherwise requires.-

(a)``Act" means the Essential Comodituties Act, 1955 (10 of 1955),

(b)``Bakery shortening" means Vanaspati meant for use as a shortening or leavening agent in the manufacture of bakery products, that is, for promoting the development of the desired cellular structure in the bakery product with an accompanying increase in its tenderness and volume;

(c)`` blended edible vegetable Oil" means an ad-mixture of two or more edible vegetable oils,

(d)Commissioner" means the officer apointed as the Vegetable Oil Products Comissioner by the Central Government and includes any other officer authorised by him to exercise any or all of the powerss of the Vegetable Oil Products Comissioner under this Order,

(e)``hydrogenation" means the process of addition of hydrogen to an edible vegetable oil using a catalyst to produce a fat with semi-solid consistency;

(f)``interesterification"means the process by which one or more edible oils are treated, through the use of a catalyst, so as to bring about a re-arrangement of the fattyacid positions within the glyceride moieties, therebychanging the physical properties like melting point, viscosity, specific gravity;

(g)``label" means a display of printed, perforated, stencilled, embossed or stamped matter on the container of any vegetable oil product;

(h)``margarine" means an emulsion of edible oils and fats with water,

(i)``producer" means a person engaged in the business of manufacturing any vegetable oil product,

(j)``refining" means a process by which any vegetable oil is deadcidified, bleached and deodorised;

(k)``registration certificate" means the registration granted to a Producer under clause 3 of this Order,

(l)`sample" means a sample taken under sub-clause (2) of clause 8 of this Order

(m)``Schedule" means a Schedule appended to this Order,

(n)``vanaspati" means hydrogenated vegetable edbile oil meant for human consumption.

(o)``vegetable oil product " means any product oibtained for edible purposes by subjecting one or more edible oils to any or a combination of any of the processes or operations namely, refining (excluding solvent extracted oil), blending, hydrogenation or interesterification and winterisation (process by which edible fats and oils are frationated through cooling), and includes any other process which may be notified by the Central Government in the Official Gazette

**3. Registration.-** (1)On and from the date of commencement of this Order, no producer shall carry on business of a producer unless such producer has made an application to the Commissioner as specified in the Schedule-I, and has obtained a registration certificate as specified in the Schedule-II

Provided that all registrations made under the Vegetable Oil Products (Control)

Order 1947, shall be deemed to be registered under this Order:

Provided further these registrations shall comply with the provisions of this Order.

(2)No producer shall be eligibile for registration under this Order unless he has his own laboratory facilitites for analytically testing of samples.

(3)After making necessary enquiries, the Commissioner shall, as he deems fit, issue the registration certificate as specified in Schedule-II to the applicant, or reject the application, for reasons to be recorded in writing.

**4.Cancellation of registration.**-The Commissioiner, may, after giving the producer an opportunity of being heard, cancel any registration granted to him under this Order for any contravention of the provisions of this Order

**5.Appeal .**- Any person who is agreived by the order of cancellation under clause 4 may make an appeal to the Central Government against such order within a period of thirty days of the receipt of such order and the decision of the Central Government shall be final.

**6.Power to regulate production of vegetable oil products.**- (1) No producer shall manufacture, stock for sale, sell or offer for sale, any vegetable oil product unless it conforms to the standards of quality and other requirements for vegetable oil products as specified in Schedule-III for Vanaspati, in Schedule-IV for Bakery shortening, in Schedule-V for Margarine, and in Schedule-VI for Blended edibel vegetable oil respectively;

Provided that the Commissioner with the previous approval of the Central Government may, by order, in public interest, for reasons to be recorded in writing, in specific circumstrances and for a specified period, relax any or all of the requirements specified in this order for such manufacture, stocking or sale of any variety of vegetable oil products.

(2)The Commissioner may, having regard to the availability of vegetable oils and all other relevant factors, prescribe the maximum or minimum limit of usage of any vegetable oil specified in the Schedule-III in the manufacture of Vanaspati.

**7.Power to prescribe monthly returns.**- Every producer shall furnish by the seventh day of the following month to the Commissioner a return in respect of each vegetable oil product manufactured, sold or imported or exported during that month in a form as may be specified by the Commissioner from time to time.

**8.Power to carry out inspection, entry and sampling.**- (1) The Commissioner may enter and inspect any premises, vehicles or vessels and seize the stocks of vegetable oil products, in respect of which he has reason to believe that a contravention of any of the provisions of this Order has been or is being or is about to be committed.

(2)The Commissioner may take samples of vegetable oil products for examination as per procedure which may be specified by the Central Government from time to time, in this behalf.

(3)The Commissioiner may inspect, or cause to be inspected any, record relating to the production, supply, distribution, import and export of vegetable oil products including the purchase oif raw materials used in their production and every producer shall be bound to furnish all such information to the Commissioner.

**9.Delegation of powers.**-The Central Government may, by notification in the official Gazette. direct that any or all of the powers conferred, on the Commissiioner by this Order shall, subject to such conditions, if any, as may be specified in the direction, be exercisable also by-

(i)any officer or authority of the Central Government; and

(2)a State Government or any officer or authority of a State Government

## Schedule-1

[See Caluse 3 (1)]

Application for registration under the Vegetable Oil Products (Regulation) Order, 1998.

To

The Vegetable Oil Products Commissioner,
Directorate of Vanaspati, Vegetable Oils and Fats,
______________________________________
______________________________________

Sir,

I/We

(Name and address of the applicant) request that I/We may be registered under the Vegetable Oil Products (Regulation) Order, 1998.

1. Name and address (location) of the unit
2. Proposed item of manufacture and annual installed capacity

| S.No Vegetable Oil Product capacity | Date of Installantion of manufacturing unit | Annual installed in metric tones |
|---|---|---|
| | | |
| | | |
| | | |

3. Details of plant and machinery:

4. (i) Whether the Unit is equipped with an analytical laboratory to carry out the tests specified in the Schedules to this Order Yes/No

(ii) If yes, the details thereof

I/We hereby certify that the above statement is true and correct to the best of my/our knolwedge and belief. I/We hereby undertake to comply with all the provisions of the Vegetable Oil Products (Regulation) Order, 1998.

Place...... .....
Date ........ ...... .....
Signature of the applicatnt
(Full particulars of the applicant i.e.,
name and designation etc. in Block letters)

## Schedule-II

[See clause 3 (1)(3)]

### MINISTRY OF FOOD AND CONSUMER AFFAIRS

(Department of Sugar and Edible Oils)

Directorate of Vanaspati Vegetable Oils and Fats

Registration Certificate

This is to certify that M/s.......... ...... is hereby registered under Vegetable Oil Products (Regulation) Order, 1998, with this Directorate and is allotted the below mentioned Registration Number:-

No. Date

for the factory located at.. ....... ... . ... .......for manufacture of the following products -

| Items | Annual installed capacity (in Metric Tonnes) |
|---|---|
| (i) | |
| (ii) | |
| (iii) | |
| (iv) | |
| (v) | |
| (vi) | |

Dated:

(——————————)

Vegetable Oil Products Commissioner

## Schedule-III

**[See clause 6(1) and (2)]**

### Vanaspati

(1) Vanaspati shall be prepared from one or more of the following vegetable oils

(i)Coconut Oil
(ii)Cottonseed Oil
(iii)Dhupa Fat
(iv)Groundnut Oil
(v)Kokum Fat
(vi)Linseed Oil
(vii)Mahua Oil
(viii)Maize (Corn) Oil
(ix)Mango Kernel Fat
(x)Mustard/ Rapeseed Oil
(xi) Nigerseed Oil
(xii)Palm Oil
(xiii)Phulwara Fat
(xiv)Ricebran Oil
(xv)Safflower (Kardiseed) Oil
(xvi)Salseed Oil (upto 10%)
(xvii)Sesame Oil
(xviii)Soyabean Oil
(xix)Sunflower Oil
(xx)Watermelon seed-oil
(xxi)Vegetable Oils imported for edible purposes

(2)The product shall contain raw or refind seasame (Til) Oil in sufficient quantity to ensure that the product conforms to the requirement for Baudouin Test as given in A. 19 (x) of Appendix B to the Prevention of Food Adulteration Act & Rules, 1955.

(3)The refind vegetable oils specified in (2) above shall conform to the standards of quality prescribed under Item A. 17.15 of Appendix B to the Prevention of Food Adulteration Act & Rules, 1955 or Schedule-IV to the Solvent Extracted Products (Regulation) Order, 1998.

(4)The products shall conform to the following requirements:-

| | | |
|---|---|---|
| (i) | Moisture. per cent by masss | Not more than 0.25 |
| (ii) | Melting point | 31~C to 41~C |
| (iii) | Butyrorefractometer reading at 60 ~C | Not less than 40.0 |
| (iv) | Unsaponifiable matter. per cent by mass:- | |
| | (a) where the use of rice bran oil in vanaspati is less than 30 per cent by mass | Not more than 2.0 |
| | (b) where the use of rice bran oil in vanaspati is more than 30 per cent by mass | Not more than 3.4 |
| (v) | Free fatty acid (as oleic acid). per cent by mass | Not more than 0.25 |
| (vi) | Baudouin Test (in 1 cm cell on Lovibond scale) | Not lighter than 2.0 Red Units |
| (vii) | Synthetic Vitamin 'A' | Not less than 25.0 International Units per gram at the time of packing and shall test positive when tested with Antimony Trichloride (Carr-Price Reagent). |
| (viii) | Residual Nickel | Not more than 1.5 ppm. |

Note. Methods of testing shall be as prescribed under IS:548 (Part II)

## Schedule-IV

[See clause 6(1)]

### Bakery Shortening

In addition to the requirements for Vanaspati prescribed in the Schedule-III. bakery shortening. if aerated, shall conform to the following requirements

(1)Only nitrogen or any other inert gas shall be used in the manufacture of the product,

(2)The quantity of such gas in the product shall not exceed 12 per cent by volume thereof

## Schedule-V

[see clause 6(1)]

### Margarine

(1)In modification/addition to the requirements for Vanaspati, Margarine shall conform to the following requirements:-

| | |
|---|---|
| (i)Fat content (Vanaspati or a mixture of vanaspati and refind vegetable oils). per cent by mass | Not less than 80 |
| (ii)Moisture, per cent by mass | Not less than 12 and |

| | |
|---|---|
| | not more than 16. |
| (iii)Synthetic Vitamin 'A' at the time of packing | Not less than 30.0 International Unit per gram |

(2) In addition to the requirements for Vanaspati, the separated fat or Margarine shall conform to the following modified requirements of quality.-

| | |
|---|---|
| (i)Melting Point | 31~C to 37~C |
| (ii) Baudouin test (in 1 cm cell on Lovibond scale) | Not lighter than 2.5 Red Units |

Note: Methods of test shall be as prescribed under IS:548 (Part II)

## Schedule-VI

**[See clause 6 (1)]**

## Blended edible vegetable oil

Blended edible vegetable oil shall conform to the following requirements:-

| | |
|---|---|
| (1)Moisture and Volatile matter, per cent by mass | Not more than 0.2 |
| (2)Acid value:- | As prescribed under Item A.17.24 of Appendix B to the PFA Rules.1955 |
| (3)Unsaponsifiable matter, per cent by mass:- | |
| (i)Blend with rice bran oil | Not more than 3.0 |
| (ii)Blend with other edible vegetable oils | Not more than 1.5 |
| (4)Flash point | Not less than 250 C |

---

Published in the Gazette of India, Extraordinary Part II, Section 3 (i), No. 15 dated January 13, 1999.

## MINISTRY OF RAILWAYS

**G.S.R. 24 (E)New Delhi, the 13 th January, 1999.**- In exercise of powers conferred by sub-section (1) and clause (c) of sub-section (2) of section 112 of the Railways Act, 1989 (24 of 1989), the Central Government hereby makes the following rules further to amend the Railways (Extent of Monetary Liability and Prescription of Percentage Charge ) Rules, 1990, namely:-

1.(1)These rules may be called **the Railways (Extent of Monetary Liability and Prescription of Percentage Charge) Amendment Rules, 1998.**

(2)They shall come into force on the date of their publication in the Official Gazette.

2.Under column (1) of Part-1 of Schedule-II to the Railways (Extent of Monetary Liability and prescription of Percentage Charge) Rules, 1990, after serial number 5, the following serial number and the entry shall be inserted, namely:- Percentage Charge) Rules, 1990, after serial number 5, the following serial number and the entry shall be inserted, namely:-

"5A. Scooter/Motor Cycle."

Published in the Gazette of India, Extraordinary. Part II. Section 3 (i), No. 16 dated 13th January 1999.

## FINANCE DEPARTMENT

G.S.R. 28(E). **New Delhi, the 13 the January, 1999).**- In exercise of the powers conferred by sub-section (2) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government, hereby makes the following rules further to amend the Hot Air Stenter Independent Textile Processors Annual Capacity Determination Rules, 1998, namely:-

1. (1)These rules may be called **the Hot Air Stenter Independent Textile Processors Annual Capacity Determination (Amendment) Rules, 1999.**

(2)They shall come into force with effect from the 13th day of January, 1999

2.In the Hot Air Stenter Independent Textile processors Annual Capacity Determination Rules, 1998,-

(a)In rule 2, for the words and figures "or 55.14 of the Schedule" the figures and words "55.14, or processed textile fabrics of cotton or man-made fibres, falling kunder heading Nos. 58.01., 58.02,58.06 (except sub-heading No. 580-6.20),60.01 or 60.02 (except ub heading No. 6002. 10), of the Schedule ". shall be subsituted:

(b) in explanation III, for the words "spinning of yarn or weaving of farbics" the words "spinning of yarn or weaving or knitting of fabrics" shall be substituted.

---

Published in the Gazette of India Extraordinary, Part II, Section 3 (ii) ; No. 16 dated 13th January

## MINISTRY OF FINANCE

G.S.R. 29(E)(**New Delhi, the 13th January, 1999.**-In exercise of the powers conferred by sub-section (3) of section 3A read with section 37 of the Central Excise Act. 1944 (1 to 194). the Central Government, being satisfied that it is necessary in the public interest so to do. hereby makes the following rules further to amend the Central Excise Rules. 1944, namely:-

1.(1)These rules may be called **the Central Excise (Second Amendment) Rules, 1999.**

(2)They shall come into force on the 13th day of January, 1999

2.In the Central Excise Rules, 1944, in rule 96ZQ,

(a)In sub-rule (1), for the words and figures "or 55.14 of the Schedule" the figures and words, "5.14, or processed textile fabrics of cotton or man-made fibres, falling under heading Nos, 58.01,58.02,58.06, (except sub-heading NO, 5806.20); 60,01 or 60,02 (except sub-heading No. 6002.10, of the Schedule " shall be substituted;

(b) in sub-rule (3), for the words, figure and letters " in advance, by the 5th of each calendar month" shall be substituted.

(c) in Explanation I, for the words, " spinning of yarn or weaving of fabrics " the words " spinning of yarn or weaving or knitting of fabrics " shall be subsituted

---

Published in the Gazette of India Extraordinary, Part II, Section 3(i). No 31 dated 22nd January, 1996

## MINISTRY OF COMMUNICATIONS

**G.S.R. 46 (E), New Delhi, the 22nd January, 1999.** — In exercise of the powers conferred by section 10, read with section 74 of the Indian Post office Act, 1898 (6 of 1898), the Central Government hereby makes the following rules further to amend the Indian Post Office Rules, 1933, namely :-

1.(i) These rules may be called **the Indian Post Office (Second Amendment) Rules, 1999.**

(ii) They shall come into force on the first day of February, 1999.

2. In the Indian Post Office Rules, 1933 :-

(a) for the existing rule 5, the following rule shall be substituted, namel :-

"5. The following rates of postage shall be chargeable on postal articles to be sent by surface where the postage is prepaid, namley :-

| Sl No. | Item, | Pakistan Bangaldesh, Nepal and Bhutan | Asian Pacific Postal Union Member countries namely; Afganistan, Australia, Brunei, Cambodia, China (Peoples Republic), Fiji, Indonesia, Iran, Japan, Korea (REpublic) Laos (Republic), Malaysia, Maldives, Myanmar, Nauru, New Zealand, Papua New Guinea, Philippines, Singapore, Soloman Island, Sri Lanka, Thailand and Vietnam. | Universal Postal Union Countries other than those referred to in column 3 and 4. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | (Rupees) | (Rupees) | (Rupees) |
| "(1) | **LETTER** | | | |
| | For a weight not exceeding 20 grammes | 7.00 | 9.00 | 11.00 |
| | Exceeding 20 grammes but not exceeding 50 grammes | 10.00 | 14.00 | 16.00 |
| | Exceeding 50 grammes but not exceeding 100 grammes | 16.00 | 21.00 | 25.00 |
| | Exceeding 100 grammes but not exceeding 250 grammes | 40.00 | 54.00 | 63.00 |
| | Exceeding 250 grammes but not exceeding 500 grammes | 80.00 | 108.00 | 127.00 |
| | Exceeding 500 grames but not exceeding 1000 grammes | 160.00 | 216.00 | 254.00 |
| | Exceeding 1000 grammes but not exceeding 2000 grammes | 320.00 | 432.00 | 508.00 |
| (2) | **POSTCARDS** | | | |
| | (Single) | 4.00 | 6.00 | 7.00 |
| (3) | SMALL PACKETS | | | |
| | (Sample and Small packets) | | | |
| | For a weight not exceeding 100 grammes | 13.00 | 17.00 | 20.00 |
| | Exceeding 100 grammes but not exceeding 250 grammes | 23.00 | 31.00 | 37.00 |
| | Exceeding 250 grammes but not exceeding 500 grammes | 42.00 | 56.00 | 66.00 |
| | Exceeding 500 grammes but not exceeding 1000 grammes | 69.00 | 93.00 | 110.00 |
| | Exceeding 1000 grammes but not exceeding 2000 grammes | 98.00 | 132.00 | 155.00 |

| Sl No | Item | Nepal and Bhutan | Pakistan | Asian Pacific Postal Union countries except Pakistan Bangaldesh, Nepal and Bhutan | Universal Postal Union countries other than those referred to in columns 3, 4 and 5 |
|---|---|---|---|---|---|

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| (4) | **PRINTER PAPERS** | | | | |
| | (including Newspapers) | | (Rupees) | (I es) | (Rupees) |
| | For a weight not exceeding 20 grammes | Inland rates as per book packets | 2 00 | 3 | 4 00 |
| | Exceeding 20 grammes but not exceeding 50grammes | Indland rates as per book packets | 3 00 | 4 | 5 00 |
| | Exceeding 50 grammes but not exceeding 100 grammes | Inland rates as per book packets | 3 00 | 7 | 8 00 |
| | Exceeding 100 grammes but not exceeding 250 grammes | Inland rates as per book packets | 6 00 | 1 | 15 00 |
| | Exceeding 250 grammes but not exceeding 500 grammes | Inland rates as per book packets | 11 00 | 1 | 27 00 |
| | Exceeding 500 grammes but not exceeding 1000 grammes | Inland rates as per book packets | 19 00 | 3 | 45 00 |
| | Exceeding 1000 grammes but not exceeding 2000 grammes | Inland rates as per book packets | 26 00 | 54 | 63 00 |
| | Thereafter every additional 1000 grammes or part thereof | Indland rates as per book packets | 13.00 | 26 | 31 00 |
| (5) | **REGISTTERED NEWSPAPERS** | | | | |
| | For a weight not exceeding 20 grammes | Inland rates as per registered Newspapers | 1.00 | 2. | 2 00 |
| | Exceeding 20 grammes but not exceeding 50 grammes | Indland rates as per registered Newspapers | 2.00 | 3. | 3 00 |
| | Exceeding 50 grammes but not exceeding 100 grammes | Inland rates as per registered Newspapers | 2.00 | 3 | 4 00 |
| | Exceeding 100 grammes but not exceeding 250 grammes | Inland rates as per registered Newspapers | 3 00 | 7. | 8 00 |
| | Exceeding 250 grammes but not exceeding 500 grammes | Inland rates as per registered Newspapers | 6 00 | 11 | 13 00 |
| | Exceeding 500 grammes but not exceeding 1000 grammes | Inland rates as per registered Newspapers | 10.00 | 20. | 23 00 |
| | Exceeding 1000 grammes but not exceeding 2000 grammes | Inland rates as per registered Newspapers | 13.00 | 27. | 32 00 |

(6) **BLIND LITERATURE PACKETS**

Blind Literature Packets to all foreign countries shall be exempted from age"

(b)for the existing rule 5B, the following rule shall be substituted, name —

"5B. The following rates of postage shall be chargeable on postal artic n be sent by surface to Bangladesh where the postage is pre-paid, namely —

(i) Book packets cotnaining printed books

For the first one hundred grammes or fraction thereof 0.50 } Plus 25 pai rcharge for
For every one hundred grammes or fraction thereof in excess of one hundred grammes 0 50 } 10 gramme iaction in thereof

(ii) Book packets containing periodicals

For the first one hundred grammes or fraction thereof 0 50 } plus 25 pais rcharge for every10gramme ionthereof
For every additional one hundred grammes or fraction thereof in excess of one hundred grammes 0 50

(iii) Registered Newspapers

(a) In the case of a single copy of a registered Newspaper

For a weight not exceeding 50 grammes 0 15 } Plus 25 paisa ice for every 10 grammes tion thereof

For a weight exceeding 50 grammes but not exceeding

| | | | |
|---|---|---|---|
| | 100 grammes | 0 25 | |
| | For every additional 100 grammes fraction thereof exceeding 100 grammes | 0 10 | |
| (b) | In the case of more than one copy of the same issue of a registered Newspaper being carried in the same packet | | |
| | For a weight not exceeding 100 grammes | 0 25 | Plus 25 paisa surcharge for every 10 grammes or fraction thereof" |
| | For every additional 100 grammes or fraction thereof exceeding 100 grammes | 0 10 | |

(c) for the existing rule 6, the following rule shall be substituted, namely —

6 The rates of postage and air mail fees specified in the Schedule below shall be chargeable on postal articles posted at an Indian Post Office for transmission by air routes, to the countries and places mentioned in the Schedule and to which such mode of transmission is available

### SCHEDULE

| Service | Pakistan Bangladesh Nepal and Bhutan | Asian Pacific Postal Union Member countries except Pakistan Bangaldesh, Nepal Bhutan | Universal Postal Union Member Countries |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | (Rupees) | (Rupees) | (Rupees) |
| Air Mail Postcard | 5.00 | 8 00 | 8.00 |
| Aerogramme | 7.00 | 8 50 | 8.50 |
| Air surcharge for every 20 grammes or part thereof | 3.00 | 4.00 | 4.00 |

Note .— For airmail articles addressed to Asian Pacific Postal Union member countries except Pakistan, Bangladesh, Nepal and Bhutan, international surface postage rates applicable to Universal Postal Union member countries (and not surface postage rates of Asian Pacific Postal Union member countries) together with airmail surface as specific in the Schedule above is to be levied."

---

Published in the Gazette of India Extraordinary, Part II, Section 3(i), No 38 dated 29th January, 1999

## MINISTRY OF HOME AFFAIRS

**G.S.R. 55(E), New Delhi, the 29th January, 1999.** — Whereas the draft of the Registration of Foreigners (Amendment) Rules, 1998 was published, as required by section 3 of the Registration of Foreigners Act, 1939 (16 of 1939) under the notification of the Government of India in the Ministry of Home Affairs number G.S R. 96 dated 5-5-98 in the Gazette of India, Part-II, Section 3, Sub-section (i), dated, the 16h May, 1998, inviting objections and suggestions from all persons likely to be affected thereby, before expiry of the period of fortyfive days from the date on which copies of the Gazette containing the said notification are made available to the public.

And, whereas, the copies of the said Gazette were made available tothe public on 16h May, 1999;

And, whereas, the objections and suggestions received in respect of the said draft rules have been duly considered by the Central Government.

Now, therefore, in exercise of the powers conferred by section 3 of the Registration of Foreigners Act, 1939, the Central Government hereby makes the following rules to amend the Registration of Foreigners Rules, 1992, namely :—

(1), before the expiry of one hundred and eighty days from the date of the seizure.

(3) Every application made under sub-section (1) shall be accompanied by such fees as may be prescribed.

(4) An application made under sub-section (1) shall not be allowed to be withdrawn by the applicant.

**32-F. Procedure on receipt of an application under section 32-E.**—(1) On receipt of an application under sub-section (1) of section 32-E, the Settlement Commission shall call for a report from the Commissioner of Central Excise having jurisdiction and on the basis of the materials contained in such report and having regard to the nature and circumstances of the case or the complexity of the investigation involved therein, the Settlement Commission may, by order, allow the application to be proceeded with or reject the application:

Provided that an application shall not be rejected under this sub-section, unless an opportunity has been given to the applicant of being heard:

Provided further that the Commissioner of Central Excise shall furnish such report within a period of one month of the receipt of the communication from the Settlement Commission, failing which it shall be presumed that the Commissioner of Central Excise has no objection to such application; but he may raise objections at the time of hearing fixed by the Settlement Commission for admission of the application and the date of such hearing shall be communicated by the Settlement Commission to the applicant and the Commissioner of Central Excise within a period not exceeding two months from the date of receipt of such application, unless the presiding officer of the Bench extends the time, recording the reasons in writing.

(2) A copy of every order under sub-section (1) shall be sent to the applicant and to the Commissioner of Central Excise having jurisdiction.

(3) Subject to the provisions of sub-section (4), the applicant shall within thirty days of the receipt of a copy of the order under sub-section (1) allowing the application to be proceeded with, pay the amount of additional duty admitted by him as payable and shall furnish proof of such payment to the Settlement Commission.

(4) If the Settlement Commission is satisfied, on an application made in this behalf by the assessee that he is unable for good and sufficient reasons to pay the amount referred to in sub- section (3), within the time specified in that sub-section, it may extend the time for payment of the amount which remains unpaid or allow payment thereof by instalments, if the assessee furnishes adequate security for the payment thereof.

(5) Where the additional amount of duty referred to in sub- section (3) is not paid by the assessee within the time specified or extended period, as the case may be, the Settlement Commission may direct that the amount which remains unpaid, together with simple interest at the rate of eighteen percent per annum or at the rate notified by the Central Board of Excise and Customs from tiem to time on the amount remaining unpaid, be recovered, as the sum due to Central Government by the Central Excise Officer having

jurisdiction over the assessee in accordance with the provisions of section 11.

(6) Where an application is allowed to be proceeded with under sub-section (1), the Settlement Commission may call for the relevant records from the Commissioner of Central Excise having jurisdiction and after examination of such records, if the Settlement Commission is of the opinion that any further inquiry or investigation in the matter is necessary, it may direct the Commissioner (Investigation) to make or cause to be made such further inquiry or investigation and furnish a report on the matters covered by the application and any other matter relating to the case.

(7) After examination of the records and the report of the Commissioner of Central Excise received under sub-section (1), and the report, if any, of the Commissioner (Investigation) of the Settlement Commission under sub-section (6), and after giving an opportunity to the applicant and to the Commissioner of Central Excise having jurisdiction to be heard, either in person or through a representative duly authorised in this behalf, and after examining such further evidence as may be placed before it or obtained by it, the Settlement Commission may, in accordance with the provisions of this Act, pass such order as it thinks fit on the matters covered by the application and any other matter relating to the case not covered by the application, but referred to in the report of the Commissioner of Central Excise and Commissioner (Investigation) under sub-section (1) or sub-section (6).

(8) Subject to the provisions of section 32-A, the materials brought on record before the Settlement Commission shall be considered by the Members of the Bench concerned before passing any order under sub-section (7) and, in relation to the passing of such order, the provisions of section 32-D shall apply.

(9) Every order passed under sub-section (7) shall provide for the terms of settlement including any demand by way of duty, penalty or interest, the matter in which any sums due under the settlement shall be paid and all other matters to make the settlement effective and shall also provide that the settlement shall be void if it is subseqeuntly found by the Settlement Commission that it has been obtained by fraud, or misrepresentation of facts.

(10) Where any duty payable in pursuance of an order under sub-section (7) is not paid by the assessee within thirty days of the receipt of a copy of the order by him, then, whether or not the Settlement Commission has extended the time for payment of such duty or has allowed payment thereof by instalments, the assessee shall be liable to pay simple interest at the rate of eighteen percent per annum or at such other rate as notified by the Central Board of Excise and Customs on the amount remaining unpaid from the date of expiry of the period of thirty days aforesaid.

(11) Where a settlement becomes void as provided under sub-section (9), the proceedings with respect to the matters covered by the Settlement shall be deemed to have been revived from the stage at which the application was allowed to be proceeded with by the Settlement Commission and the Central Excise Officer having jurisdiction may, notwithstanding anything

contained in any other provision of this Act, complete such proceedings at any time before the expiry of two years from the date of the receipt of communication that the settlement became void.

**32-G. Power of Settlement Commission to order provisional attachments to protect revenue.**—(1) Where, during the pendency of any proceedings before it, the Settlement Commission is of the opinion that for the purpose of protecting the interests of revenue it is necessary so to do, it may, by order, attach provisionally any property belonging to the applicant in the manner as may be prescribed.

(2) Every provisional attachment made by the Settlement Commission under sub-section (1) shall cease to have effect from the date, the sums due to the Central Government for which such attachment is made are discharged by the applicant and evidence to that effect is submitted to the Settlement Commission.

**32-H. Power of Settlement Commission to reopen completed proceedings.**—If the Settlement Commission is of the opinion (the reasons for such opinion to be recorded by it in writing) that, for the proper disposal of the case pending before it, it is necessary or expedient to reopen any proceeding connected with the case but which has been completed under this Act before application for settlement under section 32-E was made, it may, with the concurrence of the applicant, reopen such proceeding and pass such order thereon as it thinks fit, as if the case in relation to which the application for settlement had been made by the applicant under that section covered such proceeding also:

Provided that no proceeding shall be reopened by the Settlement Commission under this section after the expiry of five years from the date of application.

**32-I. Powers and procedure of Settlement Commission.**—(1) In addition to the powers conferred on the Settlement Commission under this Chpater, it shall have all the powers which are vested in a Central Excise Officer under this Act or the rules made thereunder.

(2) Where an application made under section 32-E has been allowed to be proceeded with under section 32-F, the Settlement Commission shall, until an order is passed under sub-section (7) of section 32-F, have, subject to the provisions of sub-section (6) of that section, exclusive jurisdiction to exercise the powers and perform the functions of any Central Excise Officer, under this Act in relation to the case.

(3) In the absence of any express direction by the Settlement Commission to the contrary, nothing in this Chapter shall affect the operation of the provisions of this Act in so far as they relate to any matters other than those before the Settlement Commission.

(4) The Settlement Commission shall, subject to the provisions of this Chapter, have power to regulate its own procedure and procedure of Benches thereon in all matters arising out of the exercise of its powers, or of the discharge of its functions, including the places at which the Benches shall hold their sittings.

**32-J. Inspection, etc. of reports.**—No person shall be entitled to inspect, or obtain copies of, any report made by any Central Excise Officer to the Settlement Commission; but the Settlement Commission may, in its discretion furnish copies thereof to any such person on an application made to it in this behalf and on payment of the prescribed fee:

Provided that, for the purpose of enabling any person whose case is under consideration to rebut any evidence brought on record against him in any such report, the Settlement Commission shall, on an application made in this behalf, and on payment of the prescribed fee by such person, furnish him with a certified copy of any such report or part thereof relevant for the purpose.

**32-K. Power of Settlement Commission to grant immunity from prosecution and penalty.**—(1) The Settlement Commission may, if it is satisfied that any person who made the application for settlement under section 32-E has co-operated with the Settlement Commission in the proceedings before it and has made a full and true disclosure of his duty liability, grant to such person, subject to such conditions as it may think fit to impose, immunity from prosecution for any offence under this Act or under the Indian Penal Code (45 of 1860) or under any other Central Act for the time being in force and also either wholly or in part from the imposition of any penalty, fine and interest under this Act, with respect to the case covered by the settlement:

Provided that no such immunity shall be granted by the Settlement Commission in cases where the proceedings for the prosecution for any such offence have been instituted before the date of receipt of the application under section 32-E.

(2) An immunity granted to a person under sub-section (1) shall stand withdrawn if such person fails to pay any sum specified in the order of the settlement passed under sub-section (7) of section 32-F within the time specified in such order or within such further time as may be allowed by the Settlement Commission, or fails to comply with any other condition subject to which the immunity was granted and thereupon the provisions of this Act shall apply as if such community had not been granted.

(3) An immunity granted to a person under sub-section (1) may, at any time, be withdrawn by the Settlement Commission, if it is satisfied that such person had, in the course of the settlement proceedings, concealed any particular material to the settlement or had given false evidence, and thereupon such person may be tried for the offence with respect to which the immunity was granted or for any other offence of which he appears to have been guilty in connection with the settlement and shall also become liable to the imposition of any penalty under this Act to which such person would have been liable, had no such immunity been granted.

**32-L. Power of Settlement Commission to send a case back to the Central Excise Officer.**—(1) The Settlement Commission may, if it is of opinion that any person who made an application for settlement under section 32-E has not co-operated with the Settlement Commission in the proceedings before it, send the case back to the Central Excise Officer having jurisdiction who shall thereupon dispose of the case in accordance with the provisions of this Act as if no application under section 32-E has been made.

(2) For the purpose of sub-section (1), the Central Excise Officer shall be entitled to use all the materials and other information produced by the assessee before the Settlement Commission or the results of the enquiry held or evidence recorded by the Settlement Commission in the course of the proceedings before it as if such materials, information, inqury and evidence had been produced before such Central Excise Officer or held or recorded by him in the course of the proceedings before him.

(3) For the purposes of the time limit under section 11-A and for the purposes of interest under section 11-BB, in a case referred to in sub-section (1), the period commencing on and from the date of the application to the Settlement Commission under section 32- E and ending with the date of receipt by the Central Excise Officer of the order of the Settlement Commission sending the case back to the Central Excise Officer shall be excluded.

**32-M. Order of Settlement to be conclusive**—Every order of settlement passed under sub-section (7) of section 32-F shall be conclusive as to the matters stated therein and no matter covered by such order shall, save as otherewise provided in this Chapter, be reopened in any proceeding under this Act or under any other law for the time being in force.

**32-N. Recovery of sums due under order of settlement.**—Any sum specified in an order of settlement passed under sub-section (7) of section 32-F may, subject to such conditions if any, as may be specified therein, be recovered, and any penalty for default in making payment of such sum may be imposed and recovered as sums due to the Central Government in accordance with the provisions under section 11 by the Central Excise Officer having jurisdiction over the person who made the application for settlement under section 32-E.

**32-O. Bar on subsequent application for settlement in certain cases.**—Where—

(i) an order of settlement passed under sub-section (7) of section 32-F provides for the imposition of a penalty on the person who made the application under section 32-E for settlement, on the ground of concealment of particulars of his duty liability; or

(ii) after the passing of an order of settlement under the said sub-section (7) in relation to a case, such person is convicted of any offence under this Act in relation to that case; or

(iii) the case of such person is sent back to the Central Excise Officer having jurisdiction by the Settlement Commission under section 32-L,

then, he shall not be entitled to apply for settlement under section 32-E in relation to any other matter.

**32-P. Proceedings before Settlement Commission to be judicial proceedings.**—Any proceedings under this Chapter before the Settlement Commission shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code (45 of 1860).".

**111. Additional duty of excise (motor spirit).**—(1) In the case of goods specified in the Second Schedule, being goods manufactured in India, there shall be levied and collected as an additional duty of excise an amount calculated at the rate set forth in the said Schedule.

(2) The additional duty of excise referred to in sub-section (1) shall be in addition to any other duties of excise chargeable on such goods under the Central Excise Act, or any other law for the time being in force.

(3) The provisions of the Central Excise Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the additional duty of excise leviable under this section in respect of any goods under that Act or those rules and regulations, as the case may be.

(4) The additional duty of excise leviable under sub-section (1) shall be for the purposes of the Union and the proceeds thereof shall not be distributed among the States.

**112. Amendment of Act 5 of 1986.**—The Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act) shall be amended in the manner specified in the Fourth Schedule.

**113. Amendment of Act 58 of 1957.**—The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act) shall be amended in the manner specified in the Fifth Schedule.

**114. Amendment of Act 40 of 1978.**—The Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 [hereinafter referred to as the Additional Duties of Excise (Textiles and Textile Articles) Act], shall be amended in the manner specified in the Sixth Schedule.

**115. Amendment of Act 16 of 1955.**—In the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, in the Schedule, in Item No. 4, for the entry in the third Column, the entry "fifty percent ad valorem" shall be substituted.

## CHAPTER VI

## SERVICE TAX

**116. Amendment of Act 32 of 1994.**—In the Finance Act, 1994, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint—

(1) for section 65, the following section shall be substituted, namely:—

'65. **Definitions.**—In this Chapter, unless the context otherwise requires,—

(1) "advertisement" includes any notice, circular, label, wrapper, document, hoarding or any other audio or visual representation made by means of light, sound, smoke or gas;

(2) "advertising agency" means any commercial concern engaged in providing any service connected with the making, preparation, display or exhibition of advertisement and includes an advertising consultant;

(3) "air travel agent" means any person engaged in providing any service connected with the booking of passage for travel by air;

(4) "Appellate Tribunal" means the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (52 of 1962);

(5) "architect" means any person whose name is, for the time being, entered in the register of architects maintained under section 23 of the Architects Act, 1972 (20 of 1972) and also includes any commercial concern engaged in any manner, whether directly or indirectly, in rendering services in the field of architecture;

(6) "assessee" means a person liable to pay the service tax and includes his agent;

(7) "Board" means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);

(8) "body corporate" shall have the meaning assigned to it in or under clause (7) of section 2 of the Companies Act, 1956 (1 of 1956);

(9) "cab" means a motor cab or maxi cab;

(10) "caterer" means any person who supplies, either directly or indirectly, any food, edible preparations, alcoholic or non-alcoholic beverages or crockery and similar articles or accoutrements for any purpose or occasion;

(11) "Central Excise Officer" has the meaning assigned to it in clause (b) of section 2 of the Central Excise Act, 1944 (1 of 1944);

(12) "clearing and forwarding agent" means any person who is engaged in providing any service, either directly or indirectly, connected with the clearing and forwarding operations in any manner to any other person and includes a consignment agent;

(13) "consulting engineer" means any professionally qualified engineer or an engineering firm who, either directly or indirectly, renders any advice, consultancy or technical assistance in any manner to a client in one or more disciplines of engineering;

(14) "courier agency" means a commercial concern engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;

(15) "credit rating agency" means any commercial concern engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, whether in the form of debt or otherwise, and includes credit rating of any financial obligation, instrument or security, which has the purpose of providing a potential investor or any other person any information pertaining to the relative safety of timely payment of interest or principal;

(16) "custom house agent" means a person licensed, temporarily or otherwise, under the regulations made under sub-section (2) of section 146 of the Customs Act, 1962 (52 of 1962);

(17) "general insurance business" has the meaning assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);

(18) "goods' has the meaning assigned to it in clause (7) of section 2 of the Sales of Goods Act, 1930 (3 of 1930);

(19) "insurer" means any person carrying on the general insurance business in India;

(20) "interior decorator" means any person engaged, whether dirctly or indirectly, in the business of providing by way of advice, consultancy, technical assistance or in any other manner, services related to planning, design or beautification, of spaces, whether manmade or otherwise and includes a landscape designer;

(21) "management consultant" means any person who is engaged in providing any service, either directly or indirectly, in connection with the management of any organisation in any manner and includes any person who renders any advice, consultancy or technical assistance, relating to conceptualising, devising, development, modification, rectification or upgradation of any working system of any organisation;

(22) "mandap" means any immovable property as defined in section 3 of the Transfer of propery Act, 1882 (4 of 1882) and includes any furniture, fixtures, light fittings and floor coverings therein let out for consideraion for organising any official, social or business function;

(23) "mandap keeper" means a person who allows temporary occupation of a mandap for consideration for organising any official, social or business function;

(24) "manpower recruitment agency" means any commercial concern engaged in providing any service, directly or indirectly, in any manner for recruitment of manpower, to a client,

(25) "market research agency" means any commercial concern engaged in conducting market research in any manner, in relation to any product, service or utility, including all types of customarised and syndicated research services;

(26) "maxi cab" has the meaning assigned to it in clause (22) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(27) "mechanised slaughterhouse" means a commercial concern engaged in the business of slaughtering of animals with the aid of machines;

(28) "motor cab" has the meaning assigned to it in clause (25) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(29) "pager" means an instrument, apparatus or appliance which is a non-speech, one way personal calling system with alert and has the capability of receiving, storing and displaying numeric or alpha numeric messages;

(30) "policy holder" has the meaning assigned to it in clause (2) of section 2 of the Insurance Act, 1938 (4 of 1938);

(31) "practising chartered accountant" means a person who is a member of the Institute of Chartered Accountants of India and is holding a certificate of practice granted under the provisions of the Chartered Accountants Act, 1949 (38 of 1949) and includes any concern engaged in rendering services in the field of chartered accountancy;

(32) "practising cost accountant" means a person who is a member of

the Institute of Cost and Works Accountants of India and is holding a certificate of practice granted under the provisions of the Cost and Works Accountants Act, 1959 (23 of 1959) and includes any concern engaged in rendering services in the field of cost accountancy;

(33) "practising company secretary" means a person who is a member of the Institute of Company Secretaries of India and is holding a certificate of practice granted under the provisions of the Company Secretaries Act, 1980 (56 of 1980), and includes any concern engaged in rendering services in the field of company Secretaryship;

(34) "prescribed" means prescribed by rules made under this Chapter;

(35) "real estate agent" means a person whi is engaged in rendering any service in relation to sale, purchase, leasing or renting, of real estate and includes a real estate consultant;

(36) "real estate consultant" means a person who renders in any manner, either directly or indirectly, advice, consultancy or technical assistance, in relation to evaluation, conception, design, development, construction, implementation, supervision, maintenance, marketing, acquisition or management, of real estate;

(37) "recognised stock exchange" has the meaning assigned to it in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);

(38) "rent-a-cab scheme operator" means any person engaged in the business of renting of cabs;

(39) "securities" has the meaning assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);

(40) "security agency" means any commercial concern engaged in the business or rendering services relating to the security of any property, whether movable or immovable, or of any person, in any manner and includes the services of investigation, detention or verification, of any fact or activity, whether of a personal nature or otherwise, including the services of providing security personnel;

(41) "service tax" means tax leviable under the provisions of this Chapter;

(42) "ship" means a seagoing vessel and includes a sailing vessel;

(43) "shipping line" means any person who owns or charters a ship and includes an enterprise which operates or manages the business of shipping;

(44) "steamer agent" means any person who undertakes, either directly or indirectly—

(a) to perform any service in connection with the ship's husbandry or dispatch including the rendering of administrative work related thereto; or

(b) to book, advertise or canvass for cargo for or on behalf of a shipping line; or

(c) to provide container feeder services for or on behalf of a shipping line;

(45) "stockbroker" means a stock broker who has either made an application for registration or is registered as a stockbroker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992 (15 of 1992);

(46) "sub-broker" means a sub-broker who has either made an application for registration or is registered as a sub-broker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992 (15 of 1992);

(47) "subscriber" means a person to whom a telephone connection or a pager has been provided by the telegrah authority;

(48) "taxable service" means any service provided—

(a) to an investor, by a stockbroker in connection with the sale or purchase of securities listed on a recognised stock exchange;

(b) to a subscriber, by the telegraph authority in relation to a telephone connection;

(c) to subscriber, by the telegraph authority in relation to a pager;

(d) to a policy holder, by an insurer carrying on general insurance business in relation to general insurance business;

(e) to a client, by an advertising agency in relation to advertisements in any manner;

(f) to a customer, by a courier agency in relation to door-to-door transportation of time-sensitive documents, goods or articles;

(g) to a client, by a consulting engineer in relation to advice, consultancy or technical assistance in any manner in one or more disciplines of engineering;

(h) to a client, by a custom house agent in relation to the entry or departure of conveyances or the import or export of goods;

(i) to a shipping line, by a steamer agent in relation to a ship's husbandry or dispatch or any administrative work related thereto as well as the booking, advertising or canvassing of cargo, including container feeder services,

(j) to a client, by a clearing and forwarding agent in relation to clearing and forwarding operations in any manner;

(k) to a client, by a man power recruitment agency in relation to the recruitment of manpower in any manner;

(l) to a customer, by an air travel agent in relation to the booking of passage for travel by air;

(m) to a client, by a mandap keeper in relation to the use of a mandap in any manner including the facilities provided to the client in relation to such use and also the services, if any, rendered as a caterer;

(n) to any person, by a tour operator in relation to a tour;

(o) to any person, by a rent-a-cab scheme operator in relation to the renting of a cab;

(p) to a client, by an architect in his professional capacity in any manner;

(q) to a client, by an interior decorator in relation to planning, design or beautification of spaces, whether manmade or otherwise, in any manner;

(r) to a client, by a management consultant in accordance with the management of any organisation in any manner;

(s) to a client, by a practising chartered accountant in his professional capacity, in any manner;

(t) to a client, by a practising cost accountant in his professional capacity, in any manner;

(u) to a client, by a practising company secretary in his professional capacity, in any manner;

(v) to a client, by a real estate agent in relation to real estate;

(w) to a client, by a security agency in relation to the security of any property or person, by providing security personnel or otherwise and includes the provisions of services of investigation, detention or verification of any fact or activity;

(x) to a client, by a credit rating agency in relation to credit rating of any financial obligation, instrument or security;

(y) to a client, by a market research agency in relation to market research of any product, service or utility, in any manner;

(z) to a client, by an underwriter in relation to underwriting in any manner;

(za) to any person, by a mechanised slaughterhouse in relation to the slaughtering of bovine animals;

(49) "telegraph authority" has the meaning assigned to it in clause (6) of section 3 of the Indian Telegraph Act, 1885 (13 of 1885) and includes a person who has been granted a licence under the first proviso to sub-section (1) of section 4 of that Act;

(50) "tour" means a journey from one place to another irrespective of the distance between such places;

(51) "tourist vehicle" has the meaning assigned to it in clause (43) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(52) "tour operator" means any person engaged in the business of operating tours in a tourist vehicle covered by a permit granted under the Motor Vehicles Act, 1988 (59 of 1988) or the rules made thereunder;

(53) "underwriter" has the meaning assigned to it in clause (f) of Rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993;

(54) "underwriting" has the meaning assigned to it in clause (g) of Rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993;

(55) words and expressions used but not defined in this Chapter and defined in the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder, shall apply, so far as they may be, in relation to service tax as they apply in relation to the duty of excise;';

(2) for section 66, the following section shall be substituted, namely:—

"66. Charge of service tax.—(1) On and from the date of commencement of this Chapter, there shall be levied a tax (hereinafter referred to as the Service tax), at the rate of five percent of the value of the taxable services referred to in sub- clauses (a), (b) and (d) of clause (48) of section 65 and collected in such manner as may be prescribed.

(2) With effect from the date notified under section 85 of the Finance (No. 2) Act, 1996 (33 of 1996), there shall be levied a service tax at the rate of five percent of the value of the taxable services referred to in sub-clauses (c), (e) and (f) of clause (48) of section 65 and collected in such manner as may be prescribed.

(3) With effect from the date notified under section 88 of the Finance Act, 1997 (26 of 1997), there shall be levied a service tax at the rate of five percent of teh value of the taxable services referred to in sub-clauses (g), (h), (i), (j), (k), (l), (m), (n) and (o) of clause (48) of section 65 and collected in such manner as may be prescribed.

(4) With effect from the date notified under section 116 of the Finance (No. 2) Act, 1998, there shall be levied a service tax at the rate of five percent of the value of the taxable services referred to in sub-clause (p), (q), (r), (s), (t), (u), (v), (w), (x), (y) and (z) of clause (48) of section 65 and collected in such manner as may be prescribed.

(5) With effect from the date notified under section 116 of the Finance (No. 2) Act, 1998, there shall be levied a service tax at the rate of one thousand rupees per annum on the taxable service referred to in sub-clause (za) of clause (48) of section 65 and collected in such manner as may be prescribed.";

(3) in section 67,—

(i) in clause (b), for the word "received", the word "charged" shall be substituted;

(ii) in clause (c), for the word "received", the word "charged" shall be substituted;

(iii) clauses (l), (m) and (n) shall be omitted;

(iv) clauses (o), (p) and (q) shall respectively be relettered as clauses (l), (m) and (n) respectively;

(v) after clause (n) as so relettered, the following clauses shall be inserted, namely:—

"(o) in relation to the service provided by an architect to a client, shall be the gross amount charged by such architect from the client for services rendered in professional capacity in any manner;

(p) in relation to the service provided by an interior decorator to a client shall be the gross amount charged by such decorator from the client for services rendered in relation to planning, design or beautification of spaces in any manner;

(q) in relation to the service provided by a management consultant to a client, shall be the gross amount charged by such consultant from the client for services rendered in connection with the management of any organisation in any manner;

(r) in relation to the service provided by a practising chartered accountant to a client, shall be the gross amount charged by such accountant from the client for services rendered in professional capacity in any manner;

(s) in relation to the service provided by a practising cost accountant to client, shall be the gross amount charged by such accountant from the client for services rendered in professional capacity in any manner;

(t) in relation to the service provided by a practising company secretary to a client, shall be the gross amount charged by such secretary from the client for services renderd in professional capacity in any manner;

(u) in relation to the service provided by a real estate agent to a client, shall be the gross amount charged by such agent from the client for services rendered in connection with the sale, purchase, leasing or renting of real estate including any advice, consultancy or technical assistance relating to evaluation, conception, design, development, construction, implementation, supervision, maintenance, marketing acquisition or management, of real estate;

(v) in relation to the service provided by a security agency to a client, shall be the gross amount charged by such agency from the client for services rendered in connection with the security of any property or person, and includes services of investigation, detection or verification of any fact or activity including services of providing security personnel;

(w) in relation to the service provided by a credit rating agency to a client, shall be the gross amount charged by such agency from the client for services rendered in connection with credit rating of any financial obligation, instrument or security in any manner;

(x) in relation to the service provided by a market research agency to a client, shall be the gross amount charged by such agency from the client for services rendered in connection with market research of any product, service or utility in any manner;

(y) in relation to the service provided by an underwriter to a client, shall be the gross amount charged by such underwriter from the client for services rendered in relation to underwriting in any manner.";

(4) for sections 68 to 71, the following sections shall be substituted, namely:—

"68. **Payment of service tax.**—(1) Every person providing taxable service to any person shall pay service tax at the rate specified in section 66 in such manner and within such period as may be prescribed.

(2) Notwithstanding anything contained in sub-section (1), in repsect of any taxable service notified by the Central Government in the Official Gazette, the service tax thereon shall be paid by such person and in such manner as may be prescribed at the rate specified in section 66 and all the provisions of this Chapter shall apply to such person as if he is the person liable for paying the service tax in relation to such service.

69. **Registration.**—Every person liable to pay the service tax under this Chapter or the rules made thereunder shall, within such time and in such manner and in such form as may be prescribed, make an application for registration to the Central Excise Officer.

70. **Furnishing of returns.**—Every person liable to pay the service

tax shall furnish or cause to be furnished to the Central Excise Officer, a return in such form and in such manner and at such frequency as may be prescribed.

71. Assessment —(1) For the purpose of making an assessment under this Chapter, the Central Excise Officer may serve on any person who has furnished a return under section 70, a notice requiring him to produce within such period as may be specified therein, such accounts, documents or other evidence as he may deem necessary for such assessment

(2) The Central Excise Officer, after considering such accounts, documents or other evidence, if any, obtained under sub-section (1) and after taking into account any relevant material which he has gathered, shall, by an order in writing, assess the value of the taxable service and the amount of service tax payable on the basis of such assessment ";

(5) in section 72, for clause (a), the following clause shall be substituted, namely —

"(a) any person fails to make the return under section 70, or";

(6) in section 73,—

(a) for the word "quarter" wherever it occurs, the words "prescribed period" shall be substituted;

(b) for the words, brackets and figures "serve on the assessee a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 70 and may proceed to assess or reassess the value of the taxable service, and the provisions of this Chapter shall, so far as may be, apply, as if the notice were a notice issued under that sub-section", the words "serve on the assessee a notice and proceed to assess or reassess the value of the taxable service" shall be substituted;

(7) for sections 75 to 77, the following sections shall be substituted, namely: —

"75. **Interest on delayed payment of service tax.**—Every person, liable to pay the tax in accordance with the provisions of section 68 or rules made thereunder, who fails to credit the tax or any part thereof to the account of the Central Government within the period prescribed, shall pay simple interest at the rate of one and one-half percent for every month or part of the month by which such crediting of the tax or any part thereof is delayed.

76. **Penalty for failure to pay service tax.**—Any person, liable to pay service tax in accordance with the provisions of section 68 or the rules made thereunder, who fails to pay such tax shall pay in addition to paying such tax, and interest on that tax in accordance with the provisions of section 75, a penalty which shall not be less than one hundred rupees but which may extend to two hundred rupees for every day during which such failure continues, so, however, that the penalty under this clause shall not exceed the amount of service tax that he failed to pay.

77. **Penalty for failure to furnish prescribed return.**—If a person fails to furnish in due time the return which he is required to furnish under section 70 or the rules made thereunder, he shall pay, by way of penalty, a sum which shall not be less than one hundred rupees but which may extend

to two hundred rupees for every week or part thereof during which such failure continues.";

(8) in section 82, for the words "If the Central Excise Officer has reason to believe", the words "If the Commissioner of Central Excise has reason to believe", shall be substituted;

(9) in section 83, after the figures and letter "11-B", the figures and letters "11-BB, 12-A" shall be inserted:

(10) sections 87 to 92 shall be omitted;

(11) for section 93, the following section shall be substituted, namely:—

"93. **Power to grant exemption from service tax.**—(1) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification in the Official Gazette, exempt generally or subject to such conditions as may be specified in the notification, taxable service of any specified description from the whole or any part of the service tax leviable thereon.

(2) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by special order in each case, exempt any taxable service of any specified description from the payment of whole or any part of the service tax leviable thereon, under circumstances of exceptional nature to be stated in such order.";

(12) in section 94, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) collection and recovery of service tax under sections 66 and 68,

(b) the time and manner and the form in which application for registration shall be made under section 69;

(c) the form, manner and frequency of the returns to be furnished under section 70;

(d) the form in which appeal under section 85 or under sub-section (6) of section 86 may be filed and the manner in which they may be verified;

(e) the manner in which the memorandum of cross-objection under sub-section (4) of section 86 may be verified;

(f) any other matter which by this Chapter is to be or may be prescribed.".

## CHAPTER VII

## MISCELLANEOUS

117. **Omission of section 37 of Act 28 of 1981.**—In the Export-Import Bank of India Act, 1981, section 37 shall be omitted with effect from the 1st day of April, 1999.

118. **Amendment of Act 6 of 1898.**—In the Indian Post Office Act, 1898, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint for the First Schedule, the

following Schedule shall be substituted, namely.—

## "THE FIRST SCHEDULE

(See section 7)

### INLAND POSTAGE RATES

#### Letters

| | |
|---|---|
| For a weight not exceeding twenty grams | Rs. 3.00 |
| For every twenty grams, or fraction thereof, exceeding twenty grams | Rs. 3.00 |

#### Letter-Cards

| | |
|---|---|
| For a letter-card | Rs. 1.50 |

Postcards (not being postcards containing printed communication or competition postcards)

| | |
|---|---|
| Single | 25 paise |
| Reply | 50 paise |

[Postcards containing printed communication (not being competition postcards)

| | |
|---|---|
| For a postcard | Rs. 1.50 |

*Explanation.*—A post card shall be deemed to contain a printed communication, if any matter (except the name and address of, and other particulars relating to, the sender and the place and date of despatch) is recorded by printing or by cyclostyling or by any other mechanical process, not being typewriting, on any part of the postcard except the right hand half of the address-side thereof.

#### Competition postcards

| | |
|---|---|
| For a post card | Rs 3 00 |

*Explanation.*—A post card shall be deemed to be a competition post card if it is used in response to any competition organised on or through television, radio, newspaper, magazine or any other media.

#### Book pattern and sample packets

| | |
|---|---|
| For the first fifty grams or fraction thereof | Rs. 1.00 |
| For every additional fifty grams, or fraction thereof in excess of fifty grams | Rs. 2.00 |

#### Registered newspapers

| | |
|---|---|
| For a weight not exceeding fifty grams | 15 paise |
| For a weight exceeding fifty grams but not exceeding one hundred grams | 25 paise |
| For every additional one hundred grams, or fraction thereof, exceeding one hundred grams | 10 paise |

In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet—

| | |
|---|---|
| For a weight not exceeding one hundred grams | 25 paise |
| For every additional one hundred grams, or fraction thereof, exceeding one hundred grams | 10 paise: |

Provided that such packet shall not be delivered at any addressee's residence but shall be given to a recognised agent at the Post Office.

Parcels

| | |
|---|---|
| For a weight not exceeding five hundred grams | Rs. 10.00 |
| For every five hundred grams, or fraction thereof, exceeding five hundred grams | Rs. 10.00." |

119. **Repeal.**—The Finance Act, 1998 (1 of 1998) is hereby repealed and shall be deemed never to have been enacted.

## THE FIRST SCHEDULE

*(See section 2)*

### PART I

### INCOME TAX

*Paragraph A*

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

*Rates of income tax*

| | |
|---|---|
| (1) Where the total income does not exceed Rs. 40,000 | Nil; |
| (2) Where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000 | 10 percent of the amount by which the total income exceeds Rs. 40,000; |
| (3) Where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,50,000 | Rs. 2000 plus 20 percent of the amount by which the total income exceeds Rs. 60,000; |
| (4) Where the total income exceeds Rs. 1,50,000 | Rs. 20,000 plus 30 percent of the amount by which the total income exceeds Rs. 1,50,000 |

*Paragraph B*

In the case of every co-operative society,—

*Rates of income tax*

| | |
|---|---|
| (1) Where the total income does not exceed Rs. 10,000 | 10 percent of the total income; |
| (2) Where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1000 plus 20 percent of the amount by which the total income exceeds Rs. 10,000; |
| (3) Where the total income exceeds Rs. 20,000 | Rs. 3000 plus 35 percent of the amount by which the total income exceeds Rs. 20,000. |

*Paragraph C*

In the case of every firm,—

*Rate of income tax*

| | |
|---|---|
| On the whole of the total income | 35 percent |

### *Paragraph D*

In the case of every local authority,—

| | *Rate of income tax* |
|---|---|
| On the whole of the total income | 30 percent |

### *Paragraph E*

In the case of a company,—

*Rates of income tax*

| | |
|---|---|
| I. In the case of a domestic company | 35 percent of the total income; |
| II. In the case of a company other than a domestic company,— | |
| (i) on so much of the total income as consists of— | |
| (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or | |
| (b) fees for rendering technical services received from the Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April,1976, and where such agreement has, in either case, been approved by the Central Government | 50 percent; |
| (ii) on the balance, if any, of the total income | 48 percent. |

## PART II

## *RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES*

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

| | *Rates of income tax* |
|---|---|
| 1. In the case of a person other than a company— | |
| (a) where the person is resident in India— | |
| (i) on income by way of interest other than "Interest on securities" | 10 percent; |
| (ii) on income by way of winnings from lotteries and crossword puzzles | 40 percent; |
| (iii) on income by way of winnings from horse races | 40 percent; |
| (iv) on income by way of insurance commission | 10 percent; |
| (v) on income by way of interest payable on— | 10 percent; |
| (A) any debentures or securities other than a security of the Central or State Government for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act | |

| | *Rates of income tax* |
|---|---|
| (B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 and any rules made thereunder | |
| (vi) on any other income | 20 percent; |
| (b) where the person is not resident in India— | |
| (i) In the case of a non-resident Indian— | |
| (A) on any investment income | 20 percent; |
| (B) on income by way of long-term capital gains referred to in section 115-E | 10 percent; |
| (C) on other income by way of long-term capital gains | 20 percent; |
| (D) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency | 20 percent; |
| (E) on income by way of winnings from lotteries and crossword puzzles | 40 percent; |
| (F) on income by way of winnings from horse races | 40 percent; |
| (G) on the whole of other income | 30 percent; |
| (ii) in the case of any other person— | |
| (A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency | 20 percent; |
| (B) on income by way of winnings from lotteries and crossword puzzles | 40 percent; |
| (C) on income by way of winnings from horse races | 40 percent; |
| (D) on income by way of long-term capital gains | 20 percent; |
| (E) on the whole of the other income | 30 percent; |
| 2. In the case of a company— | |
| (a) where the company is a domestic company— | |
| (i) on income by way of interest other than "Interest on Securities" | 20 percent; |
| (ii) on income by way of winnings from lotteries and crossword puzzles | 40 percent; |
| (iii) on income by way of winnings from horse-races | 40 percent; |
| (iv) on any other income | 20 percent; |
| (b) where the company is not a domestic company— | |
| (i) on income by way of winnings from lotteries and crossword puzzles | 40 percent; |
| (ii) on income by way of winnings from horse races | 40 percent; |
| (iii) on income by way of interest payable by | |

| | *Rates of income tax* |
|---|---|
| Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency | 20 percent, |
| (iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1-A) of section 115-A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1-A) of section 115-A of the Income-tax Act, to a person resident in India— | |
| (A) where the agreement is made before the 1st day of June, 1997 | 30 percent; |
| (B) where the agreement is made on or after the 1st day of June, 1997 | 20 percent; |
| (v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy— | |
| (A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 | 50 percent; |
| (B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997 | 30 percent; |
| (C) where the agreement is made on or after the 1st day of June, 1997 | 20 percent; |
| (vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the | |

| | Rates of income tax |
|---|---|
| Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy— | |
| (A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 | 50 percent, |
| (B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997 | 30 percent; |
| (C) where the agreement is made on or after the 1st day of June, 1997 | 20 percent; |
| (vii) on income by way of long-term capital gains | 20 percent; |
| (viii) on any other income | 48 percent; |

*Explanation.*—For the purpose of item 1(b)(i) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income Tax Act.

## PART III

## *RATES FOR CALCULATING OR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"*

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance-tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance-tax" [not being "advance-tax"] in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section shall be calculated, charged, deducted or computed at the following rate or rates:—

### *Paragraph A*

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income tax Act, not being a case to which any other Paragraph of this Part applies,—

| | *Rates of income-tax* |
|---|---|
| (1) where the total income does not exceed Rs. 50,000 | Nil; |
| (2) where the total income exceeds Rs. 50,000 | 10 percent of the amount by |

| | |
|---|---|
| but does not exceed Rs. 60,000 | which the total income exceeds Rs. 50,000; |
| (3) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,50,000 | Rs. 1,000 plus 20 percent of the amount by which the total income exceeds Rs. 60,000 |
| (4) where the total income exceeds Rs. 1,50,000 | Rs. 19,000 plus 30 per-cent of the amount by which the total income exceeds Rs. 1.50.000. |

### *Paragraph B*

In the case of every co-operative society,—

| | *Rates of income-tax* |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | 10 percent of the total income; |
| (2) where the total income exceeds Rs. 10.000 but does not exceed Rs. 20,000 | Rs. 1,000 plus 20 per-cent of the amount by which the total income exceeds Rs. 10,000, |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 plus 35 per-cent of the amount by which the total income exceeds Rs. 20.000. |

### *Paragraph C*

In the case of every firm,—

| | *Rate of income tax* |
|---|---|
| On the whole of the total income | 35 percent |

### *Paragraph D*

In the case of every local authority,—

| | *Rate of income-tax* |
|---|---|
| On the whole of the total income | 30 percent |

### *Paragraph E*

In the case of a company—

| | *Rates of income-tax* |
|---|---|
| I. In the case of a domestic company | 35 percent of the total income; |

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the

| | |
|---|---|
| Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976, and where such agreement has, in either case, been approved by the Central Government | 50 percent; |
| (ii) on the balance, if any, of the total income | 48 percent. |

## PART IV

*[See section 2(10)(C)]*

## RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

**Rule 1.**—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the Head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

**Rule 2.**—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

**Rule 3.**—Agricultural income of the nature referred to in sub- clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

**Rule 4.**—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962 and sixty percent of such income shall be regarded as the agricultural income of the assessee.

**Rule 5.**—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

**Rule 6.**—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agriculutral income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

**Rule 7.**—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

**Rule 8.**—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1998, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1990 or the 1st day of April, 1991, or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, to the extent if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of the April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997,

# PART II-A
# INDIAN PARLIAMENT ACTS, 1999
# & CONSTITUTIONAL AMENDMENTS
# 1999

## THE EXPORT-IMPORT BANK OF INDIA (AMENDMENT) ACT, 1998

The following Act of Parliament received the assent of the President on 2nd January, 1999 and was published in the Gazette of India, Extraordinary, Part II, Section 1, No. 1 dated 2nd January, 1999.

### INDIAN PARLIAMENT ACT NO. 1 OF 1999

An Act further to amend the Export-Import Bank of India Act, 1981.

Be it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows :-

1. **Short title and commencement.** (1) This Act may be called the **Export-Import Bank of India (Amendment) Act, 1998.**

(2) It shall come into force on such date as the Central Government may, be notification in the Official Gazzette, appoint

2. **Amendment of section 4 of Act 28 of 1981.** In section 4 of the Export-Import Bank of India Act, 1981, for sub-section (1), the following sub-section shall be substituted, namely :-

"(1) The authorised Capital of the Exim Bank shall be one thousand crores of rupees :

Provided that the Central Government may, by notification, increase the said capital up to two thousand crores of rupees.".

## THE COTTON GINNING AND PRESSING FACTORIES (REPEAL) ACT, 1998

The following Act of Parliament received the assent of the President on 2nd January, 1999 and was published in the Gezette of India, Extraordinary, Part II, Section 1, No 2 dated 2nd January, 1999

### INDIAN PARLIAMENT ACT NO. 2 OF 1999

[2ND JANUARY, 1999]

An Act to repeal the Cotton Ginning and Pressing Factories Act, 1925.

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows :-

1. **Short title.** This Act may be called **the Cotton Ginning and Pressing Factories (Repeal) Act, 1998.**

2. **Repeal of Act 12 of 1925.** The Cotton Ginning and Pressing Factories Act, 1925, is hereby repealed.

## THE HIGH DENOMINATION BANK NOTES (DEMONETISATION) AMENDMENT ACT, 1998

The following Act of Parliament received the assent of the President on 2nd January, 1999 and was published in the Gezette of India, Extraordinary, Part-II, Section, 1 No 3 dated 2nd January, 1999.

## INDIAN PARLIAMENT ACT NO. 3 OF 1999

[2ND JANUARY 1999]

An Act to amend the High Denomination Bank Notes (Demonetisation) Act 1978

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows :-

1. **Short title.** This Act may be called **the High Demonination Bank Notes (Demonetisation) Amendment Act, 1998.**

2. **Amendment of Section 2 of Act 11 of 1978.** In section 2 of the High Denomination Bank Notes (Demonetisation) Act 1978, in clause (d), for the words "issued by the Reserve Bank", the words "issued by the Reserve Bank immediately before the commencement of this Act" shall be substituted

---

## THE RAILWAYS CLAIMS TRIBUNAL (AMENDMENT) ACT, 1998

The following Act of Parliament received the assent of the President on 2nd January, 1999 and was published in the Gezette of India, Extraordinary, Part II, Section 1, No 4 dated 2nd January, 1999.

## INDIAN PARLIAMENT ACT NO. 4 OF 1999

[2ND JANUARY, 1999]

An Act further to amend the Railway Claims Tribunal Act 1987.

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows :-

1. **Short title.** This Act may be called **the Railway Claims Tribunal (Amendment) Act, 1998.**

2. **Insertion of new section 30 A.** After section 30 of the Railway Claims Tribunal Act 1987 (54 of 1987) the following section shall be inserted, namely :-

"30 A. **Power to make rules retrospectively.** The power to make rules under clause (b) of sub-section 30 shall include the power to make such rules or any of them retrospectively from a date not earlier than the date on which this Act received the assent of the President, but no such retrospective effect shall be given to any such rule so as to prejudicially affect the interests of any person to whom such rule may be applicable "

---

## THE LEADERS AND CHIEF WHIPS OF RECOGNISED PARTIES AND GROUPS IN PARLIAMENT (FACILITIES) ACT, 1998

The following Act of Parliament received the assent of the President on 7th January, 1999 and was published in the Gezette of India, Extraordinary, Part II, Section 1, No. 5 dated 7th January, 1999.

## INDIAN PARLIAMENT ACT NO. 5 OF 1999

[7TH JANUARY, 1999]

**An Act to provide for facilities to Leaders and Chief Whips of recognised parties and groups in Parliament.**

Be it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows :-

1. Short title and commencement. (1) This Act may be called **the Leaders and Chief Whips of Recognised Parties and Groups in Parliament (Facilities) Act, 1998.**

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint

2. **Definitions.** In this Act, unless the context otherwise requires, -

(a) "recognised group" means, -

(i) in relation to the Council of States, every group of parties recognised for the purposes of this Act by the Chairman under the rules regulating the procedure of that House;

(ii) in relation to the House of the People, every group of parties recognised for the purposes of this Act by the Speaker under the rules regulating the procedure of that House:

(b) "recognised party" means, -

(i) in relation to the Council of States, every party which is recognised for the purposes of this Act by the Chairman under the rules regulating the procedure of that House;

(ii) in relation to the House of the People, every party which is recognised for the purposes of this Act by the Speaker under the rules regulating the procedures of that House

3. **Facilities to the Leaders and Chief Whips of recognised groups and parties.** Subject to any rules made in this behalf by the Central Government, each leader (other than the Leader of the Opposition as defined in section 2 of the Salary and Allowances of Leaders of Opposition in Parliament Act, 1977) (33 of 1977) and each Chief Whip of a recognised group and a recognised party shall be entitled to telephone and secretarial facilities

4. **Power to make rules.** (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act

(2) Every rule made under sub-section (1) shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session, immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

5. **Amendment of section 3 of Act 10 of 1959.** In the Parliament (Prevention of Disqualification) Act, 1959, in section 3, -

(i) after clause (ab), the following clause shall be inserted, namely :-

"(ac) the office of each leader of a recognised party and a recognised group in either House of Parliament,";

(ii) after Explanation 2, the following Explanation shall be inserted, namely :-

'Explanation 3. - In clause (ac), the expression "recognised party" and "recognised group" shall have the meanings assigned to them in the Leaders and Chief Whips of Recognised Parties and Groups in Parliament (Facilities) Act, 1988'

---

## THE DELHI DEVELOPMENT AUTHORITY (VALIDATION OF DISICIPLINARY POWERS) ACT, 1988

The following Act of Parliament received the assent of the President on the 8th January, 1999 and was published in the Gezette of India, Extraordinary, Part II, Section 1, No 9 dated January 9, 1999.

## INDIAN PARLIAMENT ACT NO. 6 OF 1999

[8TH JANUARY, 1999]

An Act to provide for validation of disciplinary powers exercised by the Vice-Chairman and officers of the Delhi Development Authority.

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows -

1. **Short title.** This Act may be called the Delhi Development Authority (Validation of Disciplinary Powers) Act. 1998

2. **Definitions.** In this Act. -

(a) "Authority" means the Delhi Development Authority established under section 3 of the Delhi Development Act. 1957 (61 of 1957):

(b) "Vice-Chairman" means the Vice-Chairman of the Authority

3 **Validation of disciplinary powers exercised or action taken by Vice-Chairman or other officers.** Notwithstanding any judgement, decree or order of any Court or Tribunal or other Authority to the Contrary. where any disciplinary powers or action which the Central Government or the Authority may exercise or take under the Delhi Development Authority (Salaries. Allowances and Conditions of Service) Regulations. 1961 had been exercised or taken by the Vice-Chairman or other officers of the Authority during the period on and from the 22nd day of November 1979 to the 1st day of March. 1994. such disciplinary powers or action shall be deemed to have been validly and effectively exercised or taken by the Vice-Chairman or such other officer as if the Vice-Chairman or such other officer had been specified, with the previous approval of the Central Government in the said Delhi Development Authority (Salaries. Allowances and Conditions of Service) Regulations in that behalf and accordingly. no suit or other proceeding shall be instituted. maintained or continued in any Court or Tribunal or before other authority on the ground that the Vice-Chairman or such officer was not competent to exercise such disciplinary power or take such action.

---

## THE HIGH COURT AND SUPREME COURT JUDGES (SALARIES AND CONDITIONS OF SERVICE) AMENDMENT ACT, 1998

The following Act of Parliament received the assent of the President on 8th January. 1999 and was published in the Gazette of India. Extraordinary. Part II, Section 1, No. 7 dated 8th January, 1999

### INDIAN PARLIAMENT ACT NO. 7 OF 1999

[8TH JANUARY. 1999]

An Act further to amend the High Court Judges (Salaries and Conditions of Service) Act, 1954 and the Supreme Court Judges (Salaries and Conditions of Service) Act. 1958.

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows.-

### CHAPTER I

### PRELIMINARY

1. **Short title and commencement.** (1) This Act may be called **the High Court and Supreme Court Judges (Salaries and Conditions of Service) Amendment Act, 1998.**

(2) Sections 4, 6. 9 and 11 shall be deemed to have come into force on the 1st day of January. 1996 and the remaining provisions of this Act shall come into force at once.

### CHAPTER II

### AMENDMENT OF THE HIGH COURT JUDGES (SALARIES AND CONDITIONS OF SERVICE) ACT, 1954 (28 of 1954).

2. **Amendment of Section 4.** In the High Court Judges (Salaries and Conditions of Service) Act. 1954 (hereinafter referred to as the High Court Judges Act). in section 4. in sub-section (2). in clause (a). in sub-clause (iii). the words "so. however. that such period shall not exceed two hundred and forty days in terms of leave on full allowances" shall be

omitted.

**3. Insertion of new section 4A.** After section 4 of the High Court Judges Act, the following section shall be inserted, namely:-

"4 A. A Judge shall be entitled in his entire service, including the period of service rendered in a pensionable post under the Union or State or on re-employment if any, to claim the cash equivalent of leave salary on his retirement in respect of the period of earned leave at his credit, to the extent of the maximum period prescribed for encashment of such leave under the All India Service (Leave) Rules, 1955."

**4. Amendment of Section 17A.** In section 17A of the High Court Judges Act, -

(a) in sub-section (1), -

(i) for the words "fifty per cent", the words "sixty per cent" shall be substituted,

(ii) for the words "three hundred and seventy-five rupees", the words "twelve hundred and seventy-five rupees" shall be substituted;

(b) in sub-section (3), in clause (ii), -

(i) for the words "twenty days", the words "ten days" shall be substituted,

(ii) for the words "each completed year", the words "each completed six months period" shall be substituted.

**5. Amendment of section 22A.** In section 22A of the High Court Judges Act in sub-section (2), for the words "two thousand five hundred rupees", the words "ten thousand rupees" shall be substituted.

**6. Amendment of the First Schedule.** In the First Schedule to the High Court Judges Act, -

(a) in Part I, -

(i) in paragraph 2, -

(A) in clause (a), for the letters and figures "Rs 4,500", the letters and figures "Rs 14,630" shall be substituted;

(B) in clause (b), for the letters and figures "Rs.3,430", the letters and figures "Rs 11,150" shall be substituted;

(C) in proviso, for the letters and figures "Rs. 54,000" and "Rs 48,000", the letters and figures "Rs.1,80,000" and Rs 1,56,000" shall resepectively be substituted.

(ii) in paragraph 8, for the letters and figures "Rs.54,000", the letters and figures "Rs.1,80,000" shall be substituted;

(iii) in paragraph 9, for the letters and figures "Rs.15,750", the letters and figures "Rs.51,190" shall be substituted:

(b) in Part II, -

(i) in the proviso to paragraph 2, for the letters and figures "Rs 54,000" and Rs.48,000", the letters and figures "Rs.1,80,000" and Rs.1,56,000" shall respectively be substituted;

(ii) in paragraph 3, for the figures "3,466", "4,160", "4,851", "5,545", "6,240" and "6,933", the figures "11,265", "13,520", "15,766", "18,022", "20,280" and "22,533" shall respectively be substituted;

(c) in Part III, -

(i) in paragraph 2, -

(A) in clause (b), -

(a) for the letters and figures "Rs.1,600", the letters and figures "Rs 5,200" shal be substituted:

(b) the portion beginning with the words "but in no case such additional or special pension" and ending with the words, letters and figures "shall exceed Rs.8.000 per annum" shall be omitted:

(B) in the proviso, for the letters and figures "Rs 54.000" and "Rs 48.000", the letters and figures "Rs 1.80.000" and "Rs 1.56.000" shall respectively be substituted

## CHAPTER III

## AMENDMENT OF THE SUPREME COURT JUDGES (SALARIES AND CONDITIONS OF SERVICE) ACT, 1958

7. **Amendment of section 4.** In the Supreme Court Judges (Salaries and Conditions of Service) Act. 1958 (41 of 1958) (hereinafter referred to as the Supreme Court Judges Act), in section 4, in sub-section (2), in clause (a), in sub-clause (iii), the words "so, however, that such period shall not exceed two hundred and forty days in terms of leave on full allowances" shall be omitted.

8. **Insertion of new section 4A.** After section 4 of the Supreme Court Judges Act, the following section shall be inserted, namely :-

"4A. A Judge shall be entitled in his entire service, including the period of service rendered either as a Judge of a High Court or in a pensionable post under the Union or a State or on re-employment, if any, to claim the cash equivalent of leave salary on his retirement in respect of the period of earned leave at his credit to the extent of the maximum period for encahsment of such leave under the All India Service (Leave) Rules, 1955 ".

9. **Amendment of section 16A.** In section 16A of the Supreme Court Judges Act,-

(a) in sub-section (I), -

(i) in clause (a), for the words "fifty per cent.", the words "sixty per cent " shall be substituted.

(ii) in clause (b), for the words "twenty-five per cent ", the words "thirty per cent." shall be subsituted:

(b) in sub-section (2), in clause (ii), -

(i) for the words "twenty days'", the words "ten days'" shall be substituted,

(ii) for the words "each completed year", the words "each completed six months period" shall be substituted.

10. **Amendment of section 23.** In section 23 of the Supreme Court Judges Act, in sub-section (1A), for the words "three thousand rupees", the words "ten thousand rupees" shall be substituted.

11. **Amendment of the Schedule.** In the Schedule to the Supreme Court Judges Act,-

(a) in Part I, -

(i) in paragraph 2, -

(A) in clause (b), for the letters and figures "Rs 1 235", "Rs 37.500" and "Rs.3.150", the letters and figures "Rs 4 020", "Rs.1.21.880" and "Rs 10,240" shall respectively be substituted.

(B) in the proviso, for the letters and figures "Rs 60.000", the letters and figures "Rs.1.98.000" shall be substituted.

(ii) in the proviso to paragraph 3, for the letters and figures "Rs 54.000", the letters and figures "Rs 1.80,000" shall be substituted.

(iii) in paragraph 5, for the letters and figures "Rs 19.700" the letters and figures "Rs 64 030" shall be substituted

(b) in Part II, -

(A) in clause (b), for the letters and figures "Rs 3.454", the letters and figures "Rs 11.265" shall be substituted.

(B) in the proviso for the letters and figures "Rs 60.000" and "Rs [illegible]000", the letters and figures "Rs 1.98.000" and Rs 1.80.000" shall respectively be substituted.

(c) in Part III -

(i) in paragraph 2. --

(a) for the letters and figures "Rs 1.600". the letters and figures "Rs.5.200" shall be substituted.

(b) the portion beginning with the words "but in no case such additional or special pension", and ending with the words. letters and figures "shall exceed Rs 8.000 per annum" shall be omitted :

(B) in the proviso for the letters and figures "Rs 60.000" and "Rs.54.000". the letters and figures "Rs.1.98.000" and "Rs 1.80.000" shall respectively be substituted

---

## THE CUSTOMS (AMENDMENT) ACT, 1998

The following Act of Parliament received the assent of the President on 8th January. 1999 and was published in the Gazetted of India. Extraordinary. Part II. Section 1. No 8 dated 8th January 1999.

### INDIAN PARLIAMENT ACT NO. 8 OF 1999

[8TH JANUARY. 1999]

An Act further to amend the Customs Act, 1962.

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows.-

1. **Short tile.** This Act may be called **the Customs (Amendment) Act, 1998.**

2. **Amendment of Section 75A of Act 52 of 1962.** In Section 75A of the Customs Act, 1962. -

(a) in sub-section (1). for the words "period of three months" at both the places where they occur, the words "period of two months" shall be substituted.

(b) in sub-section (2). for the words "three months" at both the places where they occur, the words "two months" shall be substituted.

---

## THE APPROPRIATION (RAILWAYS) NO. 4 ACT, 1998

The following Act of Parliament received the assent of the President on 8th January, 1999 and was published in the Gazette of India, Extraordinary. Part II. Section 1. No. 9 dated 8th January, 1999.

### INDIAN PARLIAMENT ACT NO. 9 OF 1999

[8TH JANUARY. 1999]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1998-99 for the purposes of Railways.

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows -

1. **Short title.** This Act may be called **the Appropriation (Railways) No. 4 Act, 1998.**

(Text of the Act Omitted)

---

## THE APPROPRIATION NO. (4) ACT, 1998

The following Act of Parliament received the assent of the President on 8th January. 1999 and was published in the Gazette of India, Extraordinary. Part II. Section 1. No 10 dated 8th January. 1999

### INDIAN PARLIAMENT ACT NO. 10 OF 1999

[8TH JANUARY. 1999]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial Year 1998-99.

BE it enancted by Parliament in the Forty-ninth year of the Republic of India as follows -

1. **Short title.** This Act may be called **the Appropriation (No. 4) Act, 1998.**

(Text of the Act omitted)

---

## THE INCOME TAX (SECOND AMENDMENT) ACT, 1998

The following Act of Parliament received the assent of the President on 8th January, 1999 and was published in the Gezette of India. Extraordinary. Part II. Section 1. No 11 dated 8th January. 1999.

## INDIAN PARLIAMENT ACT NO. 11 OF 1999

[8TH JANUARY. 1999]

An Act further to amend the Income-tax Act. 1961

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows -

1. **Short title and commencement.** (1) This Act may be called **the Income-tax (Second Amendment) Act, 1998.**

(2) Save as otherwise provided in this Act, it shall come into force on the 1st day of April. 1999.

2. **Amendment of section 10.** In section 10 of the Income-tax Act. 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act). in clause (23G). the Explanation shall be numbered as Explanation 1 thereof and after Explanation 1 as so numbered. the following Explanation shall be inserted, namely,-

"Explanation 2: - For the removal of doubts, it is hereby declared that any income by-way of dividends, interest or long term capital gains of an infrastructure capital fund or an infrastructure capital company from investment made before the 1st day of June 1998, by way of shares or long term finance in any enterprise carrying on the business of developing, maintaining and operating any infrastructure facility shall not be included and provisions of this clause as it stood immediately before its amendment by the Finance (No 2) Act, 1998 (21 of 1998) shall apply to such income ".

3. **Amendment of section 10A.** In section 10A of the Income-tax Act,-

(a) in sub-section (3), -

(i) for the word "five", the word "ten" shall be substituted;

(ii) the words "failing within a period of eight years" and "specified by the assessee at his option" shall be omitted;

(iii) the proviso shall be omitted;

(b) in the Explanation below sub-section (8), for clause (ii), the following clause shall be substituted, namely, -

'(ii) "relevant assessment years" means the ten consecutive assessment years referred to in sub-section (3),'.

4. **Amendment of section 10B.** In section 10B of the Income-tax Act, -

(a) in sub-section (3), -

(i) for the word "five", the word "ten" shall be substituted;

(ii) the words "falling within a period of eight years" and "specified by the assessee at his opinion" shall be omitted,

(iii) the proviso shall be omitted;

(b) in the Explanation below sub-section (7) for clause (ii). the following clause shall be substituted. namely, -

'(ii) "relevant assessment years" means the ten consecutive assessment years

# PART III
# PRESIDENT'S
# ORDINANCES, ACTS & REGULATIONS
# 1999

Published in the Gazette of India. Extraordinary Part II, Section 1. No. 4. dated 7th January. 1999

## THE COMPANIES (AMENDMENT) ORDINANCE, 1999
## PRESIDENT'S ORDINANCE NO. 1 OF 1999

**Promulgated by the President in the Forty-ninth Year of the Republic of India**

An Ordinance further to amend the Companies Act. 1956.

Whereas a Bill to consolidate and amend the law relating to companies and certain other associations has been introduced in Parliament and is pending consideration before the Department-related Standing Committee on Home Affairs :

And whereas the Companies (Amendment) Ordinance, 1998. was promulgated by the President on the 31st day of October. 1998 .

And whereas the Companies (Amendment) Bill. 1998 was introduced in the House of the people to replace the said Ordinance, but has not been passsed ;

And whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions of the Companies (Amendment) Bill, 1998, with certain modifications

Now. therefore. in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :-

1. **Short title and commencement.** (1) This Ordinance may be called the **Companies (Amendment) Ordinance, 1999.**

(2) It shall be deemed to have come into force on the 31st day of October, 1998.

2. **Amendment of section 4A.** -- In the Companies Act, 1956 (1 of 1956) (hereinafter referred to as "the principal Act"). in section 4A. in sub-section (1), after clause (v). the following clause shall be inserted, namley :-

"(vi) the Infrastructure Development Finance Company Limited, a company formed and registered under this Act ".

3. **Amendment of section 58A.** - In section 58A of the prinicpal Act, after sub-section (10) and before the Explanation, the following sub-section shall be inserted. namely:-

"(11) A depositor may, at any time, make a nomination and the provisions of the sections 109A and 109B shall, as far may be apply to the nomination made under this sub-section.".

4. **Insertion of new sections 77A, 77AA and 77B.** After section 77 of the principal Act. the following sections shall be inserted, namely :-

'77A. **Power of company to purchase its own securities.** - (1) Notwithstanding anything contained in this Act, but subject to the provisions of sub-section (2) of this section and section 77B, a company may purchase its own shares or other specified securities (hereinafter referred to as "buy-back") out of -

(i) its free reserves , or

(ii) the securities premium account . or

(iii) the proceeds of any shares or other specified securities.

Provided that no buy-back of any kind of shares or other specified securities shall be made out of the proceeds of an earlier issue of the same kind of shares or same kind of other specified securities.

(2) No company shall purchase its own shares or other specified securities under sub-section (1) unless -

(a) the buy-back is authorised by its articles.

(b) a special resolution has been passed in general meeting of the company authorising the buy-back:

(c) the buy-back is of less than twenty-five per cent of the total paid-up capital and free reserves of the company

Provided that the buy-back of equity shares in any financial year shall not exceed twenty-five per cent. of its total paid-up equity capital in that financial year

(d) the ratio of the debt owed by the company is not more than twice the capital and its free reserves after such buy-back

Provided that the Central Government may prescribe a higher ratio of the debt than that specified under this clause for a class or classes of companies

Explanation. - For the purpose of this clause, the expression "debt" includes all amounts of unsecured and secured debts.

(e) all the shares or other specified securities for buy-back are fully paid-up.

(f) the buy-back in respect of shares or other specified securities listed on any recognised stock exchange is in accordance with the regulations made by the Securities and Exchange Board of India in this behalf.

(g) the buy-back in respect of shares or other specified securities other than those specified in clause (f) is in accordance with the guidelines as may be prescribed.

(3) The notice of the meeting at which special resolution is proposed to be passed shall be accompanied by an explanatory statement stating -

(a) a full nad complete disclosure of all material facts:

(b) the necessity for the buy-back:

(c) the class of security intended to be purchased under the buy-back:

(d) the amount to be invested under the buy-back: and

(e) the time limit for completion of buy-back.

(4) Every buy-back shall be completed within twelve months from the date of passing the special resolution under clause (b) of sub-section (2).

(5) The buy-back under sub-section (1) may be -

(a) from the existing security-holders on a proportionate basis. or

(b) from the open market; or

(c) from odd lots, that is to say, where the lot of securities of a public company, whose shares are listed on a recognised stock exchange, is smaller than such marketable lot, as may be specified by the stock exchange; or

(d) by purchasing the securities issued to employees of the company pursuant to a scheme of stock option or sweat equity.

(6) Where a company has passed a special resolution under clause (b) of sub-section (2) to buy-back its own shares or other securities under this section, it shall, before making such buy-back, file with the Registrar and the Securities and Exchange Board of India a declaration of solvency in the form as may be prescribed and verified by an affidavit to the effect that the Board has made a full inquiry into the affairs of the company as a result of which they have formed on opinion that it is capable of meeting its liabilities and will not be rendered insolvent within a period of one year of the date of declaration

adopted by the board and signed by at least two directors of company, one of whom shall be the managing director if any :

Provided that no declaration of solvency shall be filed with the Securities and Exchange Board of India by company whose shares are not listed on any recognised sock exchange.

(7) Where a company buys back its own securities, it shall extinguish and physically destroy the securities so bought back within seven days of the last date of completion of buy-back.

(8) Where a company completes a buy-back of its shares or other specified securities under this section, it shall not make further issue of the same kind of shares (including allotment of further shares under clause (a) of sub-section (1) of section 81) or other specified securities within a period of twenty-four months except by way of bonus issue or in the discharge of substituting obligations such as conversion of warrants, stock option schemes, sweat equity or conversion of preference shares or debentures into equity shares.

(9) Where a company buys back its securities under this section, it shall maintain a register of the securities so bought, the consideration paid for the securities bought back, the date of cancellation of securities, the date of extinguishing and physically destroying of securities and such other particulars as may be prescribed.

(10) A company shall, after the completion of the buy-back under this section, file with the Registrar and the Securities and Exchange Board of India, a return containing such particulars relating to the buy-back within thirty days of such completion, as may be prescribed.

Provided that no return shll be filed with the Securites and Exchange Board of India by a company whose shares are not listed on any recognised stock exchange.

(11) If a company makes default in compying with the provisions this section or any rules made thereunder, or any regulations mader under clause (f) of sub-section (2), the company or any officer of the company who is in default shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to fifty thousand rupees, or with both.

**Explanation.** - For the purpose of this section, -

(a) "specified securities" includes employees' stock option or other securities as may be notified by the Central Government from time to time;

(b) "free reserves" shall have the meaning assigned to it in clause (b) of Explanation to section 372A.

77AA. **Transfer of certain sums to capital redemption reserve account.** - Where a company purchases it own shares out of free reserves, then a sum equal to the nominal value of the share so purchased shall be transferred to the capital refemption reserve account referred to in clause (d) of the proviso to sub-section (1) of section 80 and details of such transfer shall be disclosed in the balance-sheet.

77B. **Prohibition for buy-back in certain circumstances.** - (1) No company shall directly or indirectly purchase its own shares or other specified securities -

(a) through any subsidiary company including its own subsidiary companies : or

(b) through any investment company or group of investment companies ; or

(c) if a default by the company, in repayment or deposit, or interest payable thereon, redemption of debentures, or preference shares or payment of dividend to any shareholder or repayment of any term loan or interest thereon to any financial insitution or bank, is subsisting

(2) No company shall directly or indirectly purchase its own shares or other

specified securities in case such company has not complied with provisions of sections 159, 207 and 211."

5. **Amendment of section 78.** - In section 78 of the principal Act, for the word "share" wherever it occurs, the word "securities" shall be substituted.

6. **Insertion of new section 79A.** - After section 79 of the principal Act, the following section shall be inserted, namely -

'79A. **Issue of sweat equity shares.** - (1) Notwithstanding anything contained in section 79, a company may issue sweat equity shares of a class of shares already issued if the following conditions are fulfilled, namely :-

(a) the issue of sweat equity shares is authorised by a special resolution passed by the company in the general meeting,

(b) the resolution specifies the number of shares, current market price, consideration, if any, and the class or classes of directors or employees to whom such equity shares are to be issued.

(c) not less than one year has, at the date of the issue elapsed since the date on which the company was entitled to commence business.

(d) the sweat equity shares of a company whose equity shares are listed on a recognised stock exchange are issued in accordance with the regulations made by the Securities and Exchange Board of India in this behalf

Provided that in the case of a company whose equity shares are not listed on any recognised stock exchange, the sweat equity shares are issued in accordance with the guidelines as may be prescribed.

**Explanation I.** - For the purpose of this sub-section, the expression "a company" means company incorporated, formed and registered under this Act and includes its subsidiary company incorporated in a country outside India.

**Explanation II.** - For the purpose of this Act, the expression "sweat equity shares" means equity shares issued by the company to employees or directors at a discount or for consideration other than cash for providing know-how or making available rights in the nature of intellectual property rights or value additions, by whatever name called

(2) All the limitations, restrictions and provisions relating to equity shares shall be applicable to such sweat equity shares issued under sub-section (1).'.

7. **Amendment of section 80.** - In section 80 of the principal Act, in sub-section (1) in clause (c), for the words "share premium account", the words "security premium account" shall be substituted.

8. **Amendment of section 82.** - In section 82 of the principal Act, for the words "shares", the words "shares or debentures" shall be substituted.

9. **Insertion of new sections 109A and 109B.** - After section 109 of the principal Act, the following sections shall be inserted, namely .-

"109A. **Nominations of shares.** - (1) Every holder of shares in, or holder of debentures of, a company may, at any time, nominate, in the prescribed manner, a person to whom his shares in, or debentures of, the company shall vest in the event of his death.

(2) Where the shares in, or debentures of, a company are held by more than one person jointly, the joint holders may together nominate, in the prescribed manner, a person to whom all the rights in the shares or debentures of the company shall vest in the event of death of all the joint holders

(3) Notwithstanding anything contained in any other law for the time being in force or in any dispostion, whether testamentary or otherwise, in respect of such share in, or debentures or, the company, where a nomination made in the prescribed manner purports or confer on any person the right to vest the shares in, or debentrues of, the

company, the nominee shall. on the death of the shareholder or holder of debentues of. the company or, as the case may be. on the death of the joint holders become entitled to all the rights in the shares or debentures of the company to the exclusion of all other persons. unless the nomination is varied or cancelled in the prescribed manner.

(4) Where the nominee is a minor, it shall be lawful for the holder of the shares. or holder of debentures, to make the nomination to appoint, in the prescribed manner. any person to become entitled to shares in, or debentures of, the company. in the event of his death, during the minority

109B. **Transmission of shares.** - (1) Any person who becomes a nominee by virtue of the provisions of section 109A, upon the production of such evidence as may be required by the board and subject as hereinafter provided, elect, either -

(a) to be registered himself as holder of the share or debenture. as the case may be ; or

(b) to make such transfer of the share or debeture, as the case may be. as the deceased shareholder or debenture holder. as the case may be, could have made.

(2) If the person being a nominee, so becoming entitled, elects to be registered as holder of the share or debenture, himself, as the case may be. he shall deliver or send to the company a notice in writing signed by him stating that he so elects and such notice shall be accompanied with the death certificate of the deceased shareholder or debenture holder. as the case may be.

(3) All the limitations, restrictions and provisions of this Act relating to the right to transfer and the registration of transfers of shares or debentures shall be applicable to any such notice or transfer as aforesaid as if the death of the member had not occurred and the notice or transfer were a transfer signed by that shareholder or debenture holder, as the case may be.

(4) A person, being a nominee, becoming entitled to a share or debenture by reason of the death of the holder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the share of debenture except that he shall not, before being registered a member in respect of his share or debenture. be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the company :

Provided that the board may. at any time, give notice requiring any such person to elect either to be registered himself or to transfer the share or debenture, and if the notice is not complied with within ninety days, the board may thereafter withhold payment of all dividends, bonuses or other moneys payable in respet of the share or debenture. until the requirements of the notice, have been complied with."

10. **Amendment of section 205A.** - In section 205A of the principal Act, -

(a) for sub-section (5), the following sub-section shall be substituted, namely :-

"(5) Any money transferred to the unpaid dividend account of a company in pursuance of this section which remains unpaid or unclaimed for a period of seven years from the date of such transfer shall be transferred by the company to the fund established under sub-section (1) of section 205C.";

(b) in sub-section (6), --

(i) for the words "general revenue account of the Central Government", the words. figures and letter "fund established under section 205C" shall be substituted :

(ii) for the words "to such officer as the Central Government may appoint", the words "to such authority or committee as the Central Government may appoint" shall be substituted ;

(c) for sub-section (7), the following sub-section shall be substituted namely -

The company shall be entitled to a receipt from the authority or committee under sub-section (4) of section 205C for any money transferred by it to the fund and such a receipt shall be an effectual discharge of the company in respect thereof ".

11. **Amendment of section 205B.** - In section 205B of the principal Act, the following proviso shall be inserted at the end, namely -

"Provided that nothing contained in this section shall apply to any person claiming to be entitilted to any money transferred to the fund referred to in section 205C on and after the commencement of the Companies (Amendment) Ordinance, 1999 ".

12. **Insertion of new section 205C.** - After section 205B of the principal Act, the following section shall be inserted, namely -

'205C. **Establishment of Investor Education and Protection Fund.** - (1) The Central Government shall establish a fund to be called the Investor Education and Protection Fund (hereinafter in this section referred to as "the Fund")

(2) There shall be credited to the Fund, the following amounts, namely -

(a) amounts in the unpaid dividend accounts of companies ;

(b) the application moneys received by companies for allotment of any securities and due for refund ;

(c) matured deposits with companies ;

(d) matured debentures with companies ;

(e) the interest accrued on the amounts referred to in clauses (a) to (d) ;

(f) grants and donations given to the Fund by the Central Government, State Government, companies or any other institutions for the purposes of the Fund, and

(g) the interest or other income received out of the investments made from the Fund :

Provided that no such amounts referred to in clauses (a) to (d) shall form part of the Fund unless such amounts have remained unclaimed and unpaid for a period of seven years from the date they became due for payment.

**Explanation.** - for the removal of doubts, it is hereby declared that no claim shall lie against the Fund or the company in respect of individual amounts which were unclaimed and unapaid for a period of seven years from the dates that they first became due for payment and no payment shall be made in respect of any such claims

(3) The Fund shall be utilised for promotion of investor awareness and protection of the interest of investors in accordance with such rules as may be prescribed.

(4) The Central Government shall, by notification in the Official Gazette, specify an authority or committtee, with such members as the Central Governmnet may appoint, to administer the Fund and maintain separate accounts and other relevant records in relation to the Fund in such form as may be prescribed in consultation with the Comptroller and Auditor-General of India.

(5). It shall be competent for the authority or committee appointed under sub-section (4) to spend moneys out of the Fund for carrying out the objects for which the Fund has been established '.

13. **Insertion of new section 210A.** - After section 210 of the principal Act, the following section shall be inserted, namely -

'210A. **Constitution of National Advisory Committee on Accounting Standards.** (1) The Central Government may, by notification in the Official Gazette, constitute an advisory committee to be called the National Advisory Committee on Accounting Standards (hereafter in this section referred to as the "Advisory Committee") to advise the Central Government on the formulation and laying down of acciounting policies and accounting standards for adoption by companies or class of companies under this Act.

(2) The Advisory Committee shall consist of the following members, namely :-

(a) a chairperson who shall be a person of eminence well versed in accountancy, finance, business administration, business law, economics or similar discipline ;

(b) one member each nominated by the Institute of Chartered Accountants of India constituted under the Chartered Accountants Act, 1949 (38 of 1949), the Institute of Cost and Works Accountants of India constituted under the Cost and Works Accountants Act, 1959 (23 of of 1959), and the Institute of Company Secretaries of India constituted under the Companies Secretaries Act, 1980 (56 of 1980) ;

(c) one repersentative of the Central Government to be nominated by it ;

(d) one representative of the Reserve Bank of India to be nominated by it ;

(e) one representative of the Comptroller and Auditor-General of India to be nominated by him ;

(f) a person who holds or has held the office of professor in accountancy, finance or business management in any university or deemed university ;

(g) the chairman of the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963 (54 of 1963), or his nominee ;

(h) two members to represent the chambers of commerce and industry to be nominated by it.

(3) The Advisory Committee shall give its recommendations to the Central Government on such matters of accounting policies and standards and auditing as may be referred to it for advice from time to time.

(4) The members of the Advisory Committee shall hold office for such terms as may be determined by the Central Government at the time of their appointment and any vacancy in the membership in the Committee shall be filled by the Central Government in the same manner as the member whose vacancy occurred was filled.

(5) The non-official members of the Advisory Committee shall be entitled to such fees, travelling, conveyance and other allowances as are admissible to the officers of the Central Government of the highest rank.'.

14. **Amendment of section 211.** - In section 211 of the principal Act, after sub-section (3), the following sub sections shall be inserted, namely :-

'(3A) Every profit and loss account and balance-sheet of the company shall comply with the accounting standards

(3B) Where the profit and loss account and the balance-sheet of the company do not comply with the accounting standards, such company shall disclose in its profit and loss account and balance-sheet, the following, namely :-

(a) the deviation from the accouting standards ;

(b) the reasons for such deviation ; and

(c) the financial effect, if any, arising due to such deviation

(3C) For the purpose of this section, the expression "accounting standards" means the standards of accounting recommended by the Institute of Chartered Accountants of India constituted under the Chartered Accountants Act, 1949 (38 of 1949) as may be prescribed by the Central Government in consultation with the National Advisory Committee on Accounting Standards established under sub-section (1) of section 210A.

Provided that the standards of accounting specified by the Insitute of Chartered Accountants of India shall be deemed to be the Accounting Standards until the accounting standards are prescribed by the Central Government under this sub-section

15. **Amendment of section 217.** - In section 217 of the principal Act, after sub-section (2A), the following sub-section shall be inserted namely :-

"(2B) the Board's report shall also specify the reasons for the failure, if any, to complete the buy-back within the time specified in sub-section (4) of section 77A ".

16. **Amendment of section 227.** - In section 227 of the principal Act, in sub-section (3). -

(i) after clause (c), the following clause shall be inserted, namely :-

"(d) whether, in his opinion, the profit and loss account and balance-sheet comply with the accounting standards referred to in sub-section (3C) of section 211.";

(ii) in sub-section (4), for the word, brackets and letter "and (c)", the brackets letters and word, "(c) and (d)" shall be substituted.

17. **Amendment of section 370.** - In section 370 of the principal Act, after sub-section (5), and before the Explanation, the following sub-section shall be inserted, namely:-

"(6) Nothing contained in this section shall apply to a company on and after the commencement of the Companies (Amendment) Ordinance, 1999 ".

18. **Amendment of section 372.** - In section 372 of the principal Act, after sub-section (14), the following sub-section shall be inserted, namely :-

"(15) Nothing contained in this section shall apply to a company on and after the commencement of the Companies (Amendment) Ordinance, 1999.

19. **Insertion of new section 372A.** - After section 372 of the principal Act, the following section shall be inserted, namely :-

"372 A. **Intercorporate loans and investments.** - (1) No company shall, directly or indirectly, -

(a) make any loan to any other body corporate ;

(b) give any guarantee, or provide security, in connection with a loan made by any other person to, or to any other person by, any body corporate ; and

(c) acquire, by way of subscription, purchase or otherwise the securities of any other body corporate,

exceeding sixty per cent, of its paid-up share capital and free reserves, or hundred per cent, of its free reserves, whichever is more

Provided that where the aggregrate of the loans and investments so far made, the amounts for which guarantee or security so far provided to or in all other bodies corporte, along with the investment, loan, guarantee or security proposed to be made or given by the board, exceeds the aforesaid limits, no investment or loan shall be made or guarantee shall be given or security shall be provided unless previously authorised by a special resolution passed in a general meeting :

Provided further that the Board may give guarantee, without being previously authorised by a special resolution, if -

(a) a resolution is passed in the meeting of the Board authorising to give guarantee in accordance with the provisions of this section ,

(b) there exists exceptional circumstances which prevent the company from obtaining previous authorisation by a special resolution passed in a general meeting for giving a guarantee , and

(c) the resolution of the Board under clause (a) is confirmed within twelve months, in a general meeting of the company or the annual general meeting held immediately after passing of the board resolution, whichever is earlier :

Provided also that the notice of such resolution shall indicate clearly the specific limits, the particulars of the body corporate in which the investment is proposed to be made or loan or security or guarantee to be given, the purpose of the investment, loan or security or guarantee, specific sources of funding and such other details.

(2) No loan or investment shall be made or guarantee or security given by the

company unless the resolution sanctioning it is passed at a meeting of the board with the consent of all the directors at the meeting and the prior approval of the piblic financial institution referred to in section 4A. where any term loan is subsisting, in obtained :

Provided that prior approval of a public financial institution shall not be required where the aggregate of the loans and investments so far made, the amounts for which guarantee or security so far provided to or in all other bodies corporate, along with the investments, loans, guarantee, or security proposed to be made or given does not exceed the limit of sixty per cent. specified in sub-section (1), if there is no default in repayment of loan instalments or payment of interest thereon as per the terms and conditions of such loan to the public financial institution :

Provided also that nothing contained in sub-section (1) and (2) shall apply to -

(a) any loan made by a holding company to its wholly owned subsidiary ,

(b) any guarantee given or any security provided by a holding company in respect of loan made to its wholly owned subsidiary : or

(c) acquisition by a holding company, by way of subscription, purchase or otherwise, the securities of its wholly owned subsidiary.

(3) No loan to any body corporate shall made at a rate of interest lower than the prevailing bank rate, being the standard rate made public under section 49 of the Reserve Bank of india Act, 1934 (2 of 1934).

(4) No company, which has defaulted in complying with the provision of section 58 A, shall, directly or indirectly,-

(a) make any loan to any body corporate ,

(b) give any guarantee, or provide security, in connection with a loan made by any other person to, or to any other person, by, any body corporate ; and

(c) acquire, by way of subscription, purchase or otherwise the securities of any other body corporate,

till such default is subsisting.

(5)(a) Every company shall keep a register showing the following particulars in respect of every investment or loan made, guarantee given or security provided by it in relation to any body corporate under sub-section (1), namely :-

(i) the name of the body corporate ;

(ii) the amount, terms and purpose of the investment or loan or security or guarantee ,

(iii) the date on which the investment or loan has been made ; and

(iv) the date on which the guarantee has been given or security has been provided in connection with a loan.

(b) The particulars of investment, loan, guarantee or security referred to in clause (a) shall be entered chronologically in the register aforesaid within seven days of the making of such investment or loan, or the giving of such guarantee or the provision of such security.

(6) The register referred to in sub-section (5) shall be kept at the registered office of the company concerned and -

(a) shall be open to inspection at such office ; and

(b) extracts may be taken therefrom and copies thereof may be required.

by any member of the company to the same extent, in the same manner, and on payment of the same fees as in the case of the register of members of the company : and the provisions of section 163 shall apply accordingly.

(7) The Central Government may prescribe guidelines for the purposes of this section.

(8) Nothing contained in this section shall apply -

(a) to any loan made, any guarantee given or any security provided or any investment made by -

(i) a banking company, or an insurance company, or a housing finance company in the ordinary course of its business, or a company established with the object of financing industrial enterprises, or of providing infrastructual facilities ,

(ii) a company whose principal business is the acquisition of shares, stock, debentures or other securities ,

(iii) a private company, unless it is subsidiary of a public company

(b) to investment made in shares allotted in pursuance of clause (a) of sub-section (1) of section 81.

(9) If default is made in complying with the provisions of this section, other than sub-section (5), the company and every officer of the company who is in default shall be punishable with imprisonment which may extend to two years or with fine which may extend to fifty thousand rupees .

Provided that where any such loan or any loan in connection with which any such guarantee or security has been given, or provided by the company, has been repaid in full, no punishment by way of imprisonment shall be imposed under this sub-section, and where such loan has been repaid in part, the maximum punishment which may be imposed under this sub-section by way of imprisonment shall be appropriately reduced ·

Provided further that all persons who are knowingly parties to any such contravention shall be liable, jointly and severally, to the company for the repayment of the loan or for making good the same which the company may have been called upon to pay by virtue of the guarantee given or the securities provided by such company.

(10) If default is made in complying with the provisions of sub-section (5), the company and every officer of the company who is in default shall be punishable with fine which may extend to five thousand rupees and also with a further fine which may extend to five hundred rupees for every day after the first during which the default continues.

**Explanation.** - For the purposes of this section, -

(a) "loan" includes debentures or any deposit of money made by one company with another company, not being a banking company ·

(b) "free reserves" means those reserves which, as per latest audited balance-sheet of the company, are free for distribution as dividend and shall include balance to the credit of the securities premium account but shall not include share application money.'

20. **Amendment of section 642.** - In section 642 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely :-

"(4) Every regulation made by the Securities and Exchange Board of India under this Act shall be laid, as soon as may be after it is made, before each of House of parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session, immediately following the session or the successive session aforesaid, both Houses agree in making any modification in the regulation or both Houses agree have effect only in such modified form or be of no effect, as the case may be ; so however, that any modification or annulment shall be without prejudice to the validity of anything previously done under that regulation."

21. **Repeal and saving ,** - (1) The Companies (Amendment) Ordinance, 1998 (Ordinance 19 of 1998), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or

taken under the corresponding provisions of the principal Act, as amended by this Ordinance.

---

Published in the Gazette of India, Extraordinary, Part II,
Section 1, No 6 dated January 7, 1999.

# THE PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA) AMENDMENT ORDINANCE, 1999

## THE PRESIDENT'S ORDINANCES NO. 2 OF 1999

Promulgated by the Presidents in the Forty-ninth Year of the Republic of India

An Ordinance further to amend the Prasar Bharati (Broadcasting Corporation of India) Act, 1990.

WHEREAS the Prasar Bharati (Broadcasting Corporation of India) Amendment Bill, 1998 has been passed by the House of the People and is pending in the Council of States.

AND WHEREAS the Prasar Bharati (Broadcasting Corporation of India) Amendment Ordinace, 1998, to give effect to the provisions of the said Bill and to make certain other amendments to the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 was promulgated by the President on the 29th day of August, 1998;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action to give continued effect to the provisions of the said Ordinace;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :-

1. **Short title and commencement.** (1) This Ordinance may be called the Prasar Bharati (Broadcasting Corporation of India) Amendment Ordinance, 1999.

(2) The provisions of sections 5 and 19 shall be deemed to have come into force on the 29th day of August, 1998 and remaining provisions of this Ordinance shall be deemed to have come into force on the 6th day of May, 1998

2. **Substitution of new section for section 2.** For section 2 of the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 (hereinafter referred to as the principal Act), the following section shall be substituted, namely :-

'2. **Definitions.** In this Act, unless the context otherwise requires, -

(a) "Akashvani" means the offices, stations and other establishments, by whatever name called, which, immediately before the appointed day, formed part of or were under the Directorate-General, All India Radio of the Union Ministry of Information and Broadcasting;

(b) "appointed day" means the date appointed under section 3;

(c) "broadcasting" means the dissemination of any form of communication like signs, signals, writing, pictures, images and sounds of all kinds by transmission of electro-magnetic waves through space or through cables intended to be received by the general public either directly or indirectly through the medium of relay stations and all its grammatical variations and cognate expressions shall be construed accordingly ,

(d) "Board" means the Prasar Bharati Board;

(e) "Broadcasting Council" means the Council established under section 14.

(f) "Chairman" means the Chairman of the Corporation appointed under section 4.

(g) "Corporation" means the Prasar Bharati (Broadcasting Corporation of India) established under section 3.

(h) "Doordarshan" means the offices, kendras and other establishments, by whatever name called, which immediately before the appointed day, formed part of or were under the Directorate-General, Doordarshan of the Union Ministry of Information and Broadcasting.

(i) "elected Member" means a Member elected under section 3;

(j) "Executive Member" means the Executive Member appointed under section 4.

(k) "kendra" means any telecasting centre with studios or transmitters or both and includes a relay station,

(l) "Member" means a Member of the Board,

(m) "Member (Finance)" means the Member (Finance) appointed under section 4.

(n) "Member (Personnel)" means the Member (Personnel) appointed under section 4.

(o) "Nominated Member" means the Member nominated by the Union Ministry of Information and Broadcasting under section 3;

(p) "Non-lapsable Fund" means the Fund created from the commercial revenues of Akashvani and Doordarshan to meet expenditure on certain schemes.

(q) "notification" means a notification published in the Official Gazette;

(r) "Part-time Member" means a Part-time Member of the Board appointed under section 4, but does not include an ex officio Member, the Nominated Member or an elected Member,

(s) "prescribed" means prescribed by rules made under this Act.

(t) "Recruitment Board" means a board established under sub-section (1) of section 10.

(u) "regulations" means regulations made by the Corporation under this Act.

(v) "station" means any broadcasting station with studios or transmitters or both and includes a relay station;

(w) "Whole-time Member" means the Executive Member, Member (Finance) or Member (Personnel);

(x) "year" means the financial year.'

3. **Amendment of section 3.** In section 3 of the principal Act, for sub-sections (5) and (6), the following sub-sections shall be substituted, namely -

"(5) The Board shall consist of -

(a) a Chairman,

(b) one Executive Member;

(c) one Member (Finance);

(d) one Member (Personnel);

(e) six Part-time Members,

(f) Director-General (Akashvani), ex officio;

(g) Director-General (Doordarshan), ex officio;

(h) one representative of the Union Ministry of Information and Broadcasting, to be nominated by that Ministry; and

(i) two representatives of the employees of the Corporation, of whom one shall be elected by the enginnering staff from amongst themselves and one shall be elected by the other employees from amongst themselves.

6 The Corporation may appoint such committees as may be necessary for the efficient performance, exercise and discharge of its functions, powers and duties,

Provided that all or a majority of the members of each committee shall be Members and a member of any such committee who is not a Member shall have only the right to attend meetings of the committee and take part in the proceedings thereof but shall not have the right to vote "

4. **Amendment of section 4.** In section 4 of the principal Act sub-section (3), the following sub-section shall be subtituted namely :-

"(3) the Chairman and the Part-time Members shall be persons of eminence in public life; the Executive Member shall be a person having special knowledge or practical experience in respect of such matters as administration, management, broadcasting, education, literature, culture, arts, music, dramatics or journalism, the Member (Finance) shall be a person having special knowledge or practical experience in respect of financial matters and the Member (Personnel) shall be a person having special knowledge or practical experience in respect of personnel management and administration.

5. **Substitution of new section for section 6.** For section 6 of the principal Act, the following section shall be substituted, namely :-

"6 **Term of office, conditions of service, etc., of Chairman and other Members.**

(1) The Chairman shall be a Part-time Member and shall hold office for a term of six years from the date on which he enters upon his office

(2) The Executive Member, the Member (Finance) and the Member (Personnel) shall be whole-time Members and every such Member shall hold office for a term of six years from the date on which he enters upon his office or until he attains the age of sixty-two years, whichever is earlier.

Provided that any person holding office as a whole-time Member immediately before the commencement of the Prasar Bharati (Broadcasting Corporation of India) Amendment Ordinance, 1998, shall in so far as his appointment is inconsistent with the provisions of this sub-section, cease to hold office on such commencement as such Whole-time Member and shall not be entitled to any compensation because of his ceasing to hold such office.

(3) The term of office of Part-time Member shall be six years, but one-third of such members shall retire on the expiration of every second year.

Provided that every Part-time Member holding office as such, immediately before the commencement of the Prasar Bharati (Broadcasting Corporation of India) Amendment Ordinance, 1998, shall, notwithstanding anything contained in this sub-section as amended by the Prasar Bharati (Broadcasting Corporation of India) Amendment Second Ordinance, 1997, retire in accordance with the provisions of sub-section (5):

Provided further that no such Part-time Member shall be entitled to any compensation for curtailment of the term of his office under sub-section (5).

(4) The term of office of an elected Member shall be two years or till he ceases to be an employee of the Corporation, whichever is earlier;

(5) As soon as may be after the establishment of the Corporation, the President of India may, by order, make such provision as he thinks fit for curtailing the term of office of some of the Part-time Members then appointed in order that one-third of the Members holding office as such Part-time Members shall retire in every second year thereafter.

(6) Where before the expiry of the term of office of a person holding the office of Chairman, or any other Member, a vacancy arises, for any reason whatsoever, such vacancy shall be deemed to be a casual vacancy and the person appointed or elected to fill such vacancy shall hold office for the unexpired period of the term for which his predecessor in office would have held office if such vacancy had not arisen

(7) In the event of the occurrence of any vacancy by reason of death, resignation or otherwise in the office of -

(a) the Executive Member, senior most among the members referred to in clauses (c) and (d) of sub-section (5) of section 3, failing which senior most among the Members referred to in clauses (f) and (g) of that sub-section, shall perform the duties of the Executive Member appointed in accordance with the provisions of this Act to fill such vacancy enters upon his office:

(b) any other Whole-time Member, the Executive Member shall perform the duties of such Whole-time Member until the date on which a new Whole-time Member appointed in accordance with the provisions of this Act to fill such vacancy enters upon his office

(8) The Central Government shall, in the case of occurrence of vacancy by reason of death, resignation or otherwise of any Whole-time Member, within two weeks from the date of occurrence of such vacancy, make a reference to the committee referred to in sub-section (1) of section 4.

(9) The Whole-time Members shall be the employees of the Corporation and as such shall be entitled to such salaries and allowances and shall be subject to such conditions of service in respect of leave, pension (if any), provident fund and other matters as may be prescribed :

Provided that the salaries and allowances and the conditions of service shall not be varied to their disadvantage after their appointment

(10) The Chairman and Part-time Members shall be entitled to such allowances as may be prescribed "

6. **Amendment of section 7.** In section 7 of the principal Act, -

(a) for sub-section (3), the following sub-section shall be substituted, namely .-

"(3) Notwithstanding anything contained in sub-section (1), the President may, by order, remove the Chairman or any Whole-time Member from his office if such Chairman or such Whole-time Member -

(a) ceases to be a citizen of India, or

(b) is adjudged an insolvent; or

(c) engages during his term of office in any paid employment outside the duties of his office; or

(d) is convicted of any offence involving moral turpitude; or

(e) is, in the opinion of the President, unfit to continue in office by reason of infirmity of body or mind :

Provided that the President may, by order, remove any Part-time Member from his office if he is adjudged an insolvent or is convicted of any offence involving moral turpitude or where he is, in the opinion of the President, unfit to continue in office by reason of infirmity of body or mind.",

(b) for sub-section (4), the following sub-section shall be substituted, namely :-

"(4) If the Chairman or any Whole-time Member, except any ex officio Member, the Nominated Member or any elected Member, is, or becomes in any way concerned or interested in any contract or agreement made by or on behalf of the Corporation or the Government of India or the Government of a State or, participates in any way in the profit thereof, or in any benefit or emolument arising therefrom than as a member and in common with other members of an incorporated company, he shall, for the purposes of sub-section (1), be deemed to be guilty of misbehaviour "

7. **Amendment of section 9.** In section 9 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely :-

"(1) Subject to such control, restrictions and conditions as may be prescribed, the Corporation may appoint, after consultation with the Recruitment Board, the Director General (Akashvani), the Director-general (Doordarshan) and such other officers and employees as may be necessary "

8. **Amendment of section 10.** In section 10 of the principal Act, for sub-section (1),

the following sub-section shall be substituted, namely :-

"(1) The Corporation shall, as soon as may be, after the appointed day and in such manner and subject to such conditions and restrictions as may be prescribed, establish for the purposes of section 9, one or more Recruitment Boards consisting wholly of persons other than the Members, offices and other employees of the Corporation :

Provided that for the purposes of appointment to the posts carrying scales of pay which are not less than that of a Joint Secretary to the Central Government, the Recruitment Board shall consist of the Chairman, other Members, the ex officio Members, the Nominated Members and the elected Members."

9. **Amendment of section 11.** In section 11 of the principal Act, -

(a) for sub-section (2), the following sub-section shall be substituted, namely :-

"(2) The provisions of sub-section (1) shall also apply to the members of the Indian Information Service, the Central Secretarial Service or any other service or to persons borne on cadres outside Akashvani and Doordarshan who have been working in Akashvani or Doordarshan immediately before the appointed day.

Provided that where any such member intimates, within the time specified in sub-section (1), his intention of not becoming an employee of the Corporation but to continue on deputation, he may be allowed to continue on deputation in accordance with such terms and conditions as may be prescribed.";

(b) for sub-section (5), the following sub-section shall be substituted, namely :-

"(5) Every officer or other employee transferred by an order made under sub-section (1) shall, within six months from the date of transfer, exercise his opinion, in writing, to be governed -

(a) by the scale of pay applicable to the post held by him in the Akashvani or Doordarshan immediately before the date of transfer or by the scale applicable to the post under the Corporation to which he is transferred;

(b) by the leave, provident fund, retirement or other terminal benefits admissible to employees of the Central Government in accordance with the rules or orders of the Central Government in accordance with the rules or orders of the Central Government, as amended from time to time, or the leave, provident fund or other terminal benefits admissible to the employees of the Corporation under the regulations, and such options once exercised under this Act shall be final :

Provided that the option exercised under clause (a) by an officer or other employee shall be applicable only in respect of the post under the Corporation to which such officer or other employee is transferred and on appointment to a higher post under the Corporation he shall be eligible only for the scale of pay applicable to such higher post.

Provided further that if immediately before the date of his transfer any such officer or other employee is officiating in a higher post under the Government either in a leave vacancy or any other vacancy of a specified duration, his pay on transfer shall be protected for the unexpired period of such vacancy and thereafter he shall be entitled to the scale of pay applicable to the post under the Government which he would have reverted or to the scale of pay applicable to the post under the Corporation to which he is transferred, whichever he may opt :

Provided also that when an officer or other employee serving in the Union Ministry of Information and Broadcasting or in any of its attached or subordinate offices is promoted to officiate in a higher post in the Ministry or office subsequent to the transfer to the Corporation of any other officer or employee senior to him in that Ministry or office before such transfer, the officer or other employee who is promoted to officiate in such higher post shall, on transfer to the Corporation, be entitled only to the scale of pay applicable to the post he would have held but for such promotion or the scale or pay applicable to the post under the Corporation to which he is transferred, whichever he may opt."

10. **Amendment of section 12.** In section 12 of the principal Act, -

(a) for sub-section (1), the following sub-section shall be substituted, namely :-

"(1) Subject to the provisions of this Act, it shall be the primary duty of the Corporation to organise and conduct public broadcasting services to inform, educate and entertain the public and to ensure a balanced development of broadcasting on radio and television

Explanation. - For the removal of doubts, it is hereby declared that the provisions of this section shall be in addition to, and not in derogation of, the provisions of the Indian Telegraph Act, 1885 (13 of 1885)";

(b) in sub-section (2), for clause (n), the following clause shall be substituted, namely -

"(n) providing comprehensive broadcasting coverage through the choice of appropriate technology and the best utilisation of the broadcast frequencies available and ensuring high quality reception.",

(c) in sub-section (3), for clause (c), the following clause shall be substituted namely -

"(c) to negotiate for purchase of, or otherwise acquire, parogrammes and rights or privileges in respect of sports and other events, films, serials, occasions, meetings, functions or incidents of public interest, for broadcasting and to establish procedures for the allocation of such programmes, rights or privileges to the services;",

(d) for sub-section (5), the following sub-section shall be substituted, namely .-

"(5) For the purposes of ensuring that adequate time is made available for the promotion of the objectives set out in this section, the Central Government shall have the power to determine the maximum limit of broadcast time in respect of the advertisement ".

(e) for sub-section (7), the following sub-section shall be substituted, namely -

"(7) The Corporation shall have power to determine and levy fees and other service charges for or in respect of the advertisements and such programmes as may be specified by regulations

Provided that the fees and other service charges levied and collected under this sub-section shall not exceed such limits as may be determined by the Central Government, from time to time.".

11. **Insertion of new sections 13 to 15.** After section 12 of the principal Act, the following sections shall be inserted, namely,-

"13. **Parliamentary Committee.** (1) There shall be constituted a Committee consisting of twenty-two Members of Parliament, of whom fifteen from the House of the People to be elected by the Members thereof and seven from the Council of States to be elected by the Members thereof in accordance with the system of proportional representation by means of the single transferable vote, to oversee that the Corporation discharges its functions in accordance with the provisions of this Act and, in particular, the objectives set out in section 12 and submit a report thereon to Parliament

(2) The Committee shall function in accordance with such rules as may be made by the Speaker of the House of the People

14. **Establishment of Broadcasting Council, term of office and removal, etc. of members thereof.** (1) There shall be established by notification, as soon as may be after the appointed day, a Council, to be known as the Broadcasting Council, to receive and consider complaints referred to in section 15 and to advise the Corporation in the

Act, in sub-section (1), for the words "the Standing Committee or the Brihan Mumbai Electric Supply and Transport Committee, that, notwithstanding any reduction of budget grants that may have been made by the appropriate Committee" the words "the Mayor-in-Council, that notwithstanding, any reduction of budget grants they may have been made" shall be substituted.

**87. Amendment of Section 135 of Bom. III of 1888.** In Section 135 of the principal Act,-

(a) for sub-section (1), the following sub-section shall be substituted, namely :-

"(1) The Municipal Chief Auditor shall conduct a monthly examination and audit of the municipal accounts and shall submit his report thereon to the Mayor-in-Council and the Municipal Accounts Committee who shall publish, monthly, an abstract of the receipts and expenditure of the month last preceding, signed by the Mayor and Municipal chief Auditor. The Municipal Accounts Committe may also, from time to time, and for such period as it thinks fit, coundict incidentally an examination of the Municipal accounts.";

(b) in sub-section (2);

(i) for the words "the Standing Committee", in both the places where they occur, the words "the Municipal Accounts Committee" shall be substituted;

(ii) for the words "the Commissioner" the words "the Member-in-charge" shall be substituted;

(c) in the marginal note, for the words "Standing Committee" the words "Municipal Accounts Committee" shall be substituted.

**88. Amendment of Section 137 of Bom. III of 1888.** In Section 137 of the principal Act, -

(a) in sub-section (1), -

(i) in clause (a), for the words "the Standing Comittee" the words "the Mayor-in-Council and the Municipal Accounts Committee" shall be substituted;

(ii) in clause (b), for the words "the Standing Committee" the words "the Municipal Accounts Committee" shall be substituted;

(b) in sub-section (2), for the words "the Standing Committee", wherever they occur, the words "the Municipal Accounts Committee" shall be substituted;

(c) in sub-section (3), for the words "the Standing Committee" the words "the Mayor-in-Council and the Municipal Accounts Committee" shall be substituted.

(d) in sub-section (4), for the word "Commissioner" the words "Member-in-charge" shall be substituted.

**89. Amendment of Section 137A of Bom. III of 1888.** In Section 137A of the principal Act, clause (i) shall be deleted.

**90. Amendment of Section 140 of Bom. III of 1888.** In Section 140 of the principal Act, -

(a) in sub-section (1), for the words "Standing Committee" wherever they occur, the words "Mayor-in-Council" shall be substituted;

(b) after clause (d), the following explanation shall be added, namely :-

"Explanation. - For the purposes of this sub-section, the expression "building" includes a flat, a gala, a unit or any portion of the building."

**91. Amendment of Section 158 of Bom. III of 1888.** In Section 158 of the principal Act, sub-sections (2) and (3) shall be deleted.

**92. Amendment of Section 161 of Bom. III of 1888.** In Section 161 of the principal Act, in sub-section (2), for the words "by the Commissioner, with the approval of the Standing Committee" the words "by the Member-in-charge, with the approval of the Mayor-in-Council" shall be substituted.

**93. Amendment of section 169 of Bom. III of 1888.** In Section 169 of the principal Act, in sub-section (1), for the words "Standing Committee" the word "Corporation" shall be substituted.

**94. Amendment of Section 170 of Bom. III of 1888.** In Section 170 of the Principal Act, in sub-section (1), -

(a) for the words "Standing Committee" the word "Corporation" shall be substituted;

(b) the words "by the Committee" shall be deleted.

**95. Deletion of Section 171 of Bom. III of 1888.** Section 171 of the principal Act shall be deleted;

**96. Amendment of Section 172 of Bom. III of 1888.** In Section 172 of the principal Act, -

(a) for the words "Standing Committee" the word "Corporation" shall be substituted;

(b) for the words "the Committee" at both the places where they occur, the words "the Corporation" shall be substituted.

**97. Deletion of Sections 175 and 178 of Bom. III of 1888.** Sections 175 and 178 of principal Act shall be deleted.

**98. Amendment of Section 185 of Bom. III of 1888.** In Section 185 of the principal Act, for the words "Standing Committee" the words "Member-in-charge" shall be substituted.

**99. Amendment of Section 186 of Bom. III of 1888.** In Section 186 of the principal Act, in sub-section (3), for the words "Standing Committee" the words "Member-in-charge" shall be substituted.

**100. Amendment of Section 191F of Bom. III of 1888.** In Section 191F of the principal Act, in the proviso, after the words "he may impose", the words "with the sanction of the Member-in-charge" shall be inserted.

**101. Amendment of Section 191K of Bom. III of 1888.** In Section 191K of the principal Act, for the words "The Commissioner may, with the previous approval of the Standing Committee" the words "The Corporation may" shall be substituted.

**102. Amendment of Section 192 of Bom. III of 1888.** In Section 192 of the principal Act, -

(a) in sub-section (4), for the portion beginning with the words "vary the rates" and ending with the words "whichever is less" the words "add to, amend or delete any item specified in Schedule H, or vary the rates specified therein" shall be substituted;

(b) in sub-section (6), the following shall be added at the end, namely : -

"The State Government may, by notification in the Official Gazette, add to amend or delete any item specified in Schedule H-1."

**103. Amendment of Section 194A of Bom. III of 1888.** In Section 194A of the principal Act, for the words "the Commissioner, with the approval of the Standing Committee", the words "the Corporation" shall be substituted.

**104. Amendment of Section 195 of Bom. III of 1888.** In Section 195 of the principal Act, -

(a) in sub-section (1A), -

(i) for the figures and word "93 3/4 per centum" the figures and words "90 per centum" shall be substituted;

(ii) for the figures and words "6 1/4 per centum" the figures and words "10 per centum" shall be substituted;

(b) in sub-section (2), for the words "the Commissioner, with the approval of the Standing Committee" shall be substituted.

(c) in sub-section (3), in clause (c), for the words "the Commissioner" the words "the Corporation" shall be substituted.

**105. Amendment of Section 195-1A of Bom. III of 1888.** In Section 195-1A of the principal Act, -

(a) for the words "the Commissioner with the approval of the Standing Committee" the words "the Corporation" shall be substituted;

(b) in clause (iii), for the words "the Commissioner with the sanction of the Standing Committee" the words "the Member-in-charge with the sanction of the Mayor-in-Council" shall be substituted.

**106. Amendment of Section 195-1B of Bom. III of 1888.** In Section 195-1B of the principal Act, -

(a) for the words "The Commissioner shall, with the approval of the Standing Committee" the words "the Corporation shall" shall be substituted;

(b) for the word "Commissioner" the word "Corporation" shall be substituted.

**107. Amendment of Section 195G of Bom. III of 1888.** In Section 195G of the principal Act, in sub-section (1), for the words "Standing Committee" the words "Mayor-in-Council" shall be substituted.

**108. Amendment of Section 206 of Bom. III of 1888.** In Section 206 of the principal Act, -

(a) in sub-section (5), for the words "made by the Commissioner in this behalf with the approval of Standing Committee" the words "made by the Mayor-in-Council" shall be substituted;

(b) in sub-section (7), for the words "the Improvements Committee" the words "the Mayor-in-Council" shall be substituted.

**109. Amendment of Section 207 of Bom. III of 1888.** In Section 207 of the principal Act, -

(a) for the words "the Standing Committee", at both the places where they occur, the words "the Mayor-in-Council" shall be substituted;

(b) in sub-section (3), for the words "rupees ten" the words "rupees fifty" shall be substituted.

**110. Amendment of Section 208 of Bom. III of 1888.** In Section 208 of the principal Act, for the words "The Commissioner may, in his descretion", the words "The Commissioner may, subjet to general guidelines, if any, issued by the Mayor-in-Council", shall be substituted.

**111. Insertion of Section 209B in Bom. III of 1888.** After Section 209B of the principal Act, the following new section shall be inserted, namely : -

"**209B When joint owners of property may be held libale severally for the payment of property tax due from them.** - Notwithstanding anything contained in this Act or any other law for the time being in force, if any property taxes jointly due in respect of any property jointly owned by two or more persons remains unpaid, after a bill for the same has duly been served upon them jointly, the Commissioner may serve a bill on each of the joint owners for the payment of his share of the taxes due in respect of such property. The amount of the tax due from each joint owner shall be worked out with reference to the rateable value of that part of the property as is owned by him.

(2) If any of the joint owners fails to pay the amount claimed within fifteen days from the service of any such bill, the same may be recovered from him as if the amount were a property tax due by him.

(3) If any sum is paid by or recovered from any of the owners under this section he shall be entitled to credit thereof in account of the joint-owners primarily liable for the payment of the same."

**112. Substitution of Section 213 of Bom. III of 1888.** For Section 213 of the principal Act, the following section shall be substituted, namely : -

"**213. Collection of octroi how to be effected.** - (1) The octroi under the orders of the Mayor-in-Council may be caused to be collected by the Commissioner through the municipal officers and servants appointed in this behalf.

(2) Notwithstanding anything contained in sub-section (1), it shall be lawful for the Mayor-in-Council, with the approval of the Corporartion, to lease by public auction the collection of octroi for any period not exceeding one year at a time or to appoint an agent for collection thereof.

(3) The octroi shall be collected and refunds thereof shall be made at such places and be managed and controlled in such manner as the Mayor-in-Council shall, from time to time, direct."

**113. Amendment of Section 217 of Bom. III of 1888.** In Section 217 of the principal Act, for sub-section (5), the following sub-section shall be substituted and shall be deemed to have beebn substituted with effect from the date of commencement of the Maharashtra Municipal Corporations (Amendment) Act, 1975, namely : -

"(5) In the case of any appeal against any ratable value or property tax fixed or charged under this Act, which may have been entertained by Chief Judge before the commencement of the Act aforesaid, or which may be entertained by him after the said date, the Chief Judge shall not hear and decide such appeal unless the property tax, if any payble on the basis of the orginal ratable value plus eighty per centum of the property tax claimed from the appellant of the increased portion of the rateable value of the property out of the property tax claimed under each of the bills, which may have been issued, from time to time, since the Filing of appeal, is also deposited with the Commissioner within the period prescibed under the Act. In case of default by the appellant, on getting an intimation to that effect from the Commissioner, at any time before the appeal is decided, the Chief Judge shall summarily dismiss the appeal :

Provided that, in case the appeal is decided in favour of the Corporation, interest at 6.25 per centum shall be payable by the applicant on the balance amount of the property tax from the date on which the amount of property tax was payable :

Provided further that, in case the appeal is decided in favour of the appellant and the amount of property tax deposited with the Corporation is more than the property tax payable by him, the Commissioner shall adjust the excess amount of the property tax with interest at 6.25 per centum per annum from the date on which the amount is deposited with the Corporation towards the property taxes payble thereafter."

**114. Amendment of Section 218A of Bom. III of 1888.** In Section 218A of the principal Act, for the words and figures "the Arbitration Act, 1940" the words and figures "the Arbitration and Conciliation Act, 1996" shall be substituted.

**115. Amendment of Section 220A of Bom. III of 1888.** In Section 220A of the principal Act, in sub-section (1), for the words "the Standing Committee" the words "the Mayor-in-Council" shall be substituted.

**116. Amendement of Section 223 of Bom. III of 1888.** In Section 223 of the principal Act, in sub-section (2), for the words "Standing Committee" the words "Mayor-in-Council" shall be substituted.

**117. Amendment of Section 227 of Bom. III of 1888.** In Section 227 of the principal Act, in clause (b), for the words "Standing Committee" the words "Member-in-charge" shall be substituted.

**118. Amendment of Section 230 of Bom. III of 1888.** In section 230 of the principal Act, -

(a) for the words "standing committee", wherever they occur, the words "Member-in-charge" shall be substituted;

(b) in sub-section (5), for the words "said committee" the words "said member-in-charge" shall be substituted.

**119. Amendment of Section 231 of Bom. III of 1888.** In section 231 of the principal Act, in clause (a), in the proviso, for the words " the standing committee" the words "the Member-in-charge" shall be substituted.

**120. Amendment of Section 232A of Bom. III of 1888.** In section 232A of the principal Act, in sub-section (1), for the words "the standing committee" in both the places where they occur, the words "the Member-in-charge" shall be substituted.

**121. Amendment of Section 233 of Bom. III of 1888.** In sectioon 233 of the principal Act, in sub-section (1), for the words "the standing committee" the words "the Member-in-charge" shall be substituted.

**122. Amendment of Section 238 of Bom. III of 1888.** In section 238 of the principal Act, in sub-section (1), for the words "the standing committee" the words "the Member-in-charge" shall be substituted.

**123. Amendment of Section 240 of Bom. III of 1888.** In Section 240 of the principal Act, for the words " the standing committee" the words "the Member-in-charge" shall be substituted.

**124. Amendment of Section 254 of Bom. III of 1888.** In Section 254 of the principal Act, for the words "the standing committee" the words "the member-in-charge" shall be substituted.

**125. Amendment of Section 268 of Bom. III of 1888.** In Section 268 of the principal Act, in sub-section (2), for the words "the standing committee" the words "the Mayor-in-Council" shall be substituted.

**126. Amendment of Section 269 of Bom. III of 1888.** In Section 269 of the principal Act, -

(a) in sub-section (2), for the words "the corporation" the words "the Mayor-in-Council" shall be substituted;

(b) in sub-section (4), for the words "the corporation" the wor ds "the Mayor-in-Council" shall be substituted;

(c) in sub-section (5), for the words "the corporation", where they occur for the second and third time, the words "the Mayor-in-Council" shall be substituted.

**127. Amendment of Section 272 of Bom. III of 1888.** In Section 272 of the principal Act, in sub-section (5), for the words "Standing Committee" the words "member-in-charge" shall be substituted.

**128. Amendment of Section 279 of Bom. III of 1888.** In Section 279 of principal Act, in sub-section (1) for the words "the standing committee", wherever they occur, the words "the Member-in-charge" shall be substituted.

**129. Amendment of Section 289 of Bom. III of 1888.** In Section 289 of the principal Act, in sub-section (2), in the proviso;

(a) for the words "three lakhs" the words "ten lakhs" shall be substituted;

(b) for the word "Corporation" the words "Mayor-in-Council" shall be substituted.

**130. Amendment of Section 297 of Bom. III of 1888.** In Section 297 of the principal Act, in sub-section (3), for the words "standing committee" the words "Mayor-in-Council" shall be substituted.

**131. Amendment of Section 302A of Bom. III of 1888.** In Section 302A of the principal Act, in clause (d), for the words "standing committee" the words "Member-in-Council" shall be substituted.

**132. Amendment of section 303 of Bom. III of 1888.** In Section 303 of the principal Act, in sub-section (1), for the words "Standing Committee" the words "Member-in-charge" shall be substituted.

**133. Amendment of Section 305 of Bom. III of 1888.** In Section 305 of the principal Act, for the words "Standing Committee" the words "Member-in-charge" shall be substituted.

**134. Amendment of Section 310 of Bom. III of 1888.** In Section 310 of the principal Act, in sub-section (1), for the words "as he shall in each case think fit" the words "as may be santioned by tthe member-in-charge" shall be substituted.

**135. Amendment of Section 327 of Bom. III of 1888.** In Section 327 of the principal Act;

(a) in sub-section (1);

(i) for the words "The Commissioner" the words "Mayor-in-Council" shall be substituted;

(ii) in clause (d), the words "his desire" shall be deleted;

(b) in sub-section (3), in the proviso, for the words "the Corporation" the words "Member-in-charge" shall be substituted.

**136. Amendment of Section 328 of Bom. III of 1888.** In Section 328 of the principal Act, in sub-section (1);

(a) before the existing proviso, the following proviso shall be inserted, namely :-

"Provided that, the power of the Commissioner under this sub-section shall be subject to the regulations framed in this behalf.";

(b) in the existing proviso for the words "provided that" the words "provided further that" shall be substituted.

**137. Amendment of Section 328A of Bom. III of 1888.** In Section 328A of the principal Act, in sub-section (1), before the first proviso the following proviso shall be inserted, namely :-

"Provided that, the power of the Commissioner under this sub-section shall be subject to the regulations framed in this behalf."

**138. Amendment of Section 337 of Bom. III of 1888.** In Section 337 of the principal Act, in sub-section (2);

(1) for clause (b), the following clause shall be substituted, namely :-

"(b) to re-erect;

(i) any building by demolishing the existing building entirely; or

(ii) any building by removing the roof of existing ground floor structure and adding one or more upper floors, or";

(2) clause (c) shall be deleted.

**139. Amendment of Section 342 of Bom. III of 1888.** In Section 342 of the principal Act;

(a) in clause (a), after the word "building" the words " or change of existing users" shall be added;

(b) for clause (b), the following clause shall be substituted, namely :-

"(b) to make any alteration or repairs to the building involving the removal, alteration or re-erection of any part of the building except tenantable repairs :

Provided that, no lowering of plinth, foundation or floor in a building shall be permitted.

Explanation, "Tenantable repairs" in this Section shall mean only;

(i) providing guniting to the structural members or walls;

(ii) plastering, painting, pointing;

(iii) changing floor tiles;

(iv) repairing w.c., bath or washing places;

(v) repairing or replacing drainage pipes, taps, manholes and other fittings;

(vi) repairing or replacing sanitary water plumbing, or electrical fittings; and

(vii) replacement of roof with the same material, but shall not include ;

(a) change in horizontal and vertical existing dimensions of the structure;

(b) replacement or removal of any structural members of load bearing walls;

(c) lowering of plinth, foundation or floors;

(d) - addition or extention of mezzanine floor or loft, and

(e) flattening of roof or repairing roof with different material;";

(c) clause (c) shall be deleted;

(d) in the marginal note, for the words "to a building" the words "to, or change of user of, a building" shall be substituted.

**140. Amendment of Section 344 of Bom. III of 1888.** In Section 344 of the principal Act, in sub-section (1);

(a) the words "not exceeding eight annas" shall be deleted;

(b) for the words "Standing Committee" the words "Member-in-charge" shall be substituted. –

**141. Amendment of Section 348 of Bom. III of 1888.** In Section 348 of the principal Act, in sub-section (1), in clause (b), for the words "the Standing Committee" the words "the Member-in-charge" shall be substituted.

**142. Amendment of Section 349D of Bom. III of 1888.** In Section 349D of the principal Act, for the words "Standing Committee" the words "the Member-in-charge" shall be substituted.

**143. Amendment of Section 351 of Bom. III of 1888.** In Section 351 of the principal Act, in sub-section (1);

(a) for the words and figures "Section 347", the words and figures "Section 342 or 347" shall be substituted;

(b) in clause (a), for the words "on or before such days as shall be specified in" the words "within seven days from the date of service of" shall be substituted;

(c) after clause (b), the following explanation shall be inserted, namely :-

"Explanation. "To show sufficient cause" in this sub-section shall mean to prove that the work mentioned in the said notice is carried out in accordance with the provisions of Section 337 or 342 and Section 347 of the Act."

**144. Amendment of Section 352 of Bom. III of 1888.** In Section 352 of the principal Act, in sub-section (1), for the words "the Standing Committee" the words "the member-in-charge" shall be substituted.

**145. Amendment of section 352A of Bom. III of 1888.** In Section 352A of the principal Act, in sub-section (1), for the words "Standing Committee" the words "the Member-in-charge" shall be substituted.

**146. Amendment of Section 354 of Bom. III of 1888.** In section 354 of the principal Act, in sub-section (1), after the words "repair such structure" the words and figures "subject to the provisions of the section 342" shall be inserted.

**147. Amendment of Section 354A of Bom. III of 1888.** In Section 354A of the principal Act,

(a) in sub-section (2), for the words "within the period specified in the notice" the words "forthwith" shall be substituted;

(b) for sub-section (2), the following sub-section shall be substituted, namely :-

"(2) If the erection of the building or execution of the work is not stopped as required by the Commissioner, or permission approved by the competent authority in favour of the erection of the building or execution of the work is not produced within twenty-four hours from the service of notice referred to in sub-section (1), the Commissioner, may without further notice, remove or pull down the building or work and the expenses thereof shall be paid by the said person or owner of the building or work. The Commissioner may also direct that any person directing or carrying out such erection or work shall be removed by any police officer from the place where the building is being erected or the work is being executed.";

(c) after sub-section (2), the following sub-sections shall be added, namely :-

"(3) In addition to the action that the Commissioner may take under sub-section (2), he may, without further notice, caused to be removed any materials, machinery, equipments, devices or articles used in the process of erection of the building or execution of such work.

(4) If the expenses incurred by the Commissioner under sub-sections (2) and (3) are not paid within one month from the date of demand, such sums remain unpaid shall be treated, as arrears of property tax and procedure prescribed under this Act for recovery of arrears of property tax shall, mutatis mutandis, apply to the recovery of such unpaid sum."

**148. Amendment of Section 354AA of Bom. III of 1888.** In Section 354AA of the principal Act;

(a) in sub-section (1), in clause (e), for the words "the Standing Committee" the words "the Corporation" shall be substituted;

(b) in sub-section (2), for the words "The standing Committee" the words "The mayor-in-Council" shall be substituted.

**149. Amendment of Section 354C of Bom. III of 1888.** In Section 354C of the principal Act, in sub-section (1), for the words "the Improvements Committee" the words "the Mayor-in-Council" shall be substituted.

**150. Amendment of Section 354CC of Bom. III of 1888.** In Section 354CC of the principal Act, for the words and figures "the Bombay Housing Board Act, 1948." the words and figures "the Maharashtra Housing and Areas Development Act, 1976." shall be substituted;

**151. Amendment of Section 354D of Bom. III of 1888.** In Section 354D of the principal Act, including in the marginal note, for the words "Improvements Committee" the words "Mayor-in-Council" shall be substituted.

**152. Amendment of Section 354G of Bom. III of 1888.** In Section 354G of the principal Act, in sub-section (1), for the words "Improvements Committee" the words "Mayor-in-Council" shall be substituted.

**153. Amendment of Section 354H of Bom. III of 1888.** In Section 354H of the principal Act, in sub-section (2), for the words "to the Improvements Committee and said Committee" the words "to the mayor-in-Council, who" shall be substituted.

**154. Amendment of Section 354I of Bom. III of 1888.** In Section 354I of the principal Act, in sub-section (2), for the portion beginning with the words "improvements Committee" and ending with words "in the matter", the following shall be substituted, namely :-

"Mayor-in-Council which shall take a decision whether it is desirable to acquire the land set out in the notice and shall communicate the decision within two months to the Corporation which shall, within two months after the receipt thereof, communicate its decision to the Mayor-in-Council."

**155. Amendment of Section 354J of Bom. III of 1888.** In Section 354J of the principal Act, including in the marginal note, for the words "Improvements Committee", wherever they occur, the words "Mayor-in-Council" shall be substituted.

## CHAPTER IX

### Essential repairs

34. **Penalty for refusal to accept rent without reasonable cause.** - The Controller may, on the complaint of the tenant and after giving an opportunity to the landlord of being heard, levy on the landlord a fine which may extend to an amount equal to two months' rent or one thousand rupees, whichever is greater, if he is satisfied that the landlord, without any reasonable cause, refused to accept the rent though tendered to him within the prescribed period and may, by order, direct that a sum out of the fine realised, as may be determined by him, be paid to the tenant as compensation.

35. **Making of repair and taking of measures for maintenance of essential service.** - (1) If the landlord neglects or fails to make tentable repair of premises or to take measures for due maintenance of essential supply or service comprised in the tenancy, the Con troller shall, on application made to him by the tenant in possession of the premises, cause a notice to be served in the prescribed manner on the landlord requiring him to make such repair or take such measures for due maintenance therein of the essential supply or service.

(2) If after the service of notice under sub-section (1), the landlord fails to show proper cause or neglects to make such repair or to take, within reasonable time, such measures, as the case may be, the tenant may submit to the Controller an estimate of the cost of such repair or measures with application for permission to make such repair or to take such measures himself, and thereupon the Controller may, after giving the landlord an opportunity of being heard and after considering such estimate and making such inquiries as may be considered necessary by order in writing, permit the tenant to make such repair or take such measures at such cost as may be specified in the order.

**Explanation.** - "Essential supply or service" shall have the same meaning as in Explanation I to sub-section (5) of section 27.

36. **Taking of measures by tenant in case of emergnecy.** - (1) If the necessity for making any repair or taking any measures referred to in section 35 is so urgent that any delay is likely to subject to the tenant to personal loss, damage or serious inconvenience, then notwithstanding anything contained in that section, the tenant may himself cause the notice to be served in the prescribed manner on the landlord requiring him to undertake such repair or take such measures within seventy-two hours of the service of such notice.

(2) If the landlord neglects or fails to make such repair or take such measures within seventy-two hours as aforesaid, the tenant may submit an application along with a copy of the notice and an estimate of cost of such repair or measures to the Controller. The Controller shall thereupon make such inquiries as he may consider necessary about the necessity of such repair of measures and the correctness of the estimate so submitted and, on being satisfied, may, by order, direct the tenant to undertake such repair or take such measures at such cost as may be specified in the order.

(3) After the completion of the repair or measures under sub-section (2) of section 35 or sub-section (2) of this section, the tenant shall submit to the Controller a statement of cost thereof and thereafter the Controller, after giving the landlord an opportunity of being heard and after making such further inquries as may be considered necessary, may, by order in writing, determine the amount of the cost which the tenant is entitled to recover from the landlord and the tenant may thereupon deduct the amount so determined from the rent or otherwise recover it from the landlord :

Provided that the amount which the tenant may so deduct or recover in any year shall not exceed one half of the rent payable by the tenant for that year.

**37. Tenant may get supply of electricity to the premises without permission of the landlord.** - (1) If any landlord refuses or withhold his consent for obtaining a separate electric connection to a tenant, the tenant desiring to get such supply from a licensee as defined in clause (h) of section 2 of the Indian Electricity Act, 1910, (9 of 1910), may apply to the Controller setting out the scheme for such supply.

(2) On receipt of such application, the Controller may, after giving the landlord and the owner of the premises if he be not the landlord, an opportunity of being heard give permission to the tenant to get the supply in accordance with the scheme set-out in the application or any modified scheme

(3) On such permission being given, the landlord or the owner, as the case may be, shall, notwithstanding anything contained in any other law for the time being in force, be deemed to have given the requisite consent under sub-section (2) of section 12 of the Indian Electricity Act, 1910, and the licensee shall not b liable to the landlord or the owner for trespass for the steps taken for the supply of electricity in accordance with the provisions of this section.

## CHAPTER X

## Appointment of Controller and other Officers

**38. Appointment of Controller, Additional Controller, Deputy Controller and Registrar.** - (1) The State Government may, by notification, appoint a person to be the Controller for any area or part of any area to which this Act extends to exercise the powers and discharge the duties of the Controller in accordance with the provisions of this Act in such area or part

(2) The State Government may also, by notification, appoint any person to be an Additional Controller or a Deputy Controller or a Registrar or a Deputy Registrar for any area to which this Act extends

(3) An Additional Controller or a Deputy Controller shall exercise such of the functions of the Controller as may, subject to the control of the State Government, be assigned to him in writing by the Controller and in the discharge of these functions an Additional Controller or a Deputy Controller shall have and shall exercise, the same powers and shall discharge the same duties as the Controller.

(4) A Registrar or a Deputy Registrar shall exercise such of the functions of the Controller relating to the rent deposited under section 21 as may be delegated to him by the Controller in writing.

(5) A Controller, an Additional Controller or a Deputy Controller appointed under this section shall be a member of the Indian Administrative Service or Executive or Judicial Branch of the State Civil Service

**39. Powers of Controller.** - (1) The Controller may transfer any proceeding pending before him for disposal to any Additional Controller or Deputy Controller or withdraw any proceeding before any Additional Controller or Deputy Controller and dispose of such proceeding himself or transfer such proceeding for disposal to any other Additional Controller or Deputy Controller.

(2) The Controller shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (5 of 1908), for the purpose of-

(a) summoning and enforcing the attendance of any person and examining him on oath :

(b) requiring the discovery and production of document :

(c) issuing commisison for examination of witness :

(d) issuing commission for local investigation ,

(e) such other matters as may be prescribed.

(3) For the purpose of holding an inquiry or discharging any duty under this Act, the Controller may, -

(a) after giving not less than twenty-four hours' notice in writing, enter and inspect, or authorise any officer subordinate to him to enter and inspect, any premises at any time between sunrise and sunset, or

(b) by written order, require any person to produce for his inspection such books or other documents relevant to the inquiry, at such time and at such place as may be specified in the order

(4) The Controller may, if he thinks fit, appoint one or more person having special knowledge of the matter under consideration as assessor or valuer to advice him in the proceeding before him"

(5) The Controller may appoint a guardian for a minor defendant in any proceeding pending before him

(6) The Controller may grant temporary injunction in such cases as may be prescribed.

(7) Any clerical or arithmatical mistake in any order passed by the Controller or any error arising out of any accidental ommission may, at any time, be corrected by the Controller on an application received by him in this behalf from any of the parties or otherwise.

(8) The Controller may exercise the powers of the Judicial Magistrate for the recovery of the fine under the provisions of the Code of Criminal Procedure, 1973 (2 of 1974).

(9) Save as otherwise provided in the foregoing provisions of this section, an order passed by the Controller under any provision of this Act or an order passed on an appeal, revision or review therefrom shall be executed by the Controller as a decree of a civil court and, for this purpose, the Controller shall have all the powers of a civil court.

(10) The Controller may, for sufficient reason, direct any document or book produced before him in any proceeding to be impounded and kept in the custody of an officer under him for such period, and subject to such condition, as he may think fit

(11) The Controller may, at any stage of a proceeding, allow either party to alter or amend his pleadings in such manner and at such time as he may deem just. All such alterations or amendments as may be necessary, shall be made for the purpose of determining the question in dispute between the parties

(12) The Controller may, at any stage of a proceeding, either on his own motion or upon the application of either party and on such terms as may appear to him to be just, order that the name of any person who ought to have been joined, whether as a petitioner or as an opposite party or whose presence before him may be necessary in order to enable him effectively and completely to adjudicate upon and settle all the questions involved in the proceedings, be added.

(13) The Controller may, for sufficient reason to be recorded in writing by order, require the prsonal appearance of either party.

(14) The Controller may set aside an order passed ex parte if the aggrieved party files an application and satisfies him that notice was not duly served or that he was prevented by any sufficient cause from appearing when the case was called for hearing

(15) The Controller may, for causing delivery of possession of any premises to a landlord or tenant, as the case may be, and for causing eviction of any person in occupation of such premises, send a requisition, in writing, to the officer-in-charge of the police station witihin the jurisdiction of which the premises is situate or to any police officer superior to such officer-in-charge in rank and, on receipt of such requisition, the officer-in-

charge or the police officer, as the case may be, shall render all necessary and lawful assistance to the Controller for effecting the delivery of possession of such premises

40. **Application of the Limitation Act, 1963 to proceedings and appeals.** - Subject to the provisions of this Act relating to limitation, the provisions of the Limitation Act, 1963 (36 of 1963), shall apply to proceedings and appeals under this Act

41. **Bar to proceedings.** - No suit, prosecution or other legal proceeding shall lie against any officer of the Government for anything in good faith done or intended to be done under this Act and the rules made thereunder

42. **Final hearing of applications.** - The hearing of every application made to the Controller under this Act shall be completed within a period of six months unless, for reasons to be recorded by the Controller in writing, it is not possible for him to complete the hearing within that period.

## CHAPTER XI

### Appeal, revision and review

43. **Appeal, revision and review.** - (1) An appeal shall lie from a final order of the Controller to such Tribunal as the State Legislature may, by law, provide

Provided that until a Tribunal is so provided, an appeal from the final order of the Controller shall lie in the High Court.

(2) An appeal shall be filed within 30 days from the date of order of the Controller

(3) The Controller or the Tribunal shall in dealing with proceedings under this Act be deemed to be a court for the exercise of powers under section 151 or section 152 of, or Order XLVII of the First Schedule to, the Code of Civil Procedure 1908 (5 of 1908)

(4) The Controller or the Tribunal shall in dealing with the proceedings under this Act follow such procedure as may be prescribed.

(5) Every proceeding before the Controller or the Tribunal shall be deemed to be a judicial proceeding within the meaning of section 175, section 193 and section 228 of the Indian Penal Code (45 of 1860).

(6) The Controller or the Tribunal shall be deemed to be a court for the purpose of section 195 of the Code of Criminal Procedure, 1973 (2 of 1974)

(7) The Controller shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

44. **Jurisdiction of civil courts barred in respect of certain matters save as otherwise expressly provided in the Act.** - No civil court shall entertain any suit or proceeding in so far as it relates to fixation of fair rent in relation to any premises to which this Act applies or to eviction of any tenant therefrom or to any other matter which the Controller is empowered by or under this Act to decide and no injunction in respect of any action taken or to be taken by the Controller under this Act shall be granted by any civil court.

## CHAPTER XII

### Miscellaneous

45. **Repeal and Savings.** - (1) The West Bengal Premises Tenancy Act 1956 (West Ben. Act XII of 1956) thereinafter referred to in this Chapter as the said Act), is thereby repealed.

(2) Notwithstanding such repeal, all suits and other proceedings under the said Act pending at the commencement of this Act before any court or any other authority shall be continued and disposed of in accordance with the provisions of the said Act as if the said Act had continued in force and this Act had not been passed.

Provided that the provision for appeal under the said Act shall continue in force in respect of the suit or proceeding disposed of thereunder.

Provided further that for any of the purposes as aforesaid, the Controller of the Additional Controller or the Deputy Controller appointed under this Act shall be deemed to be the Rent Controller or Additional Rent Controller or Deputy Rent Controller, as the case may be, appointed under the said Act.

**Explanation.** - In this section, "proceeding" includes any appeal, review or revision, application for execution, or any other proceeding whatsoever under the said Act.

**46. Proceedings to be deemed to have been validly continued.** - For the removal of doubt it is hereby declared that notwithstanding any decision of any court to the contrary, any proceeding pending at the commencement of this Act, which was continued after that date and any decree passed or order made in accordance with the provisions of the said Act in any such proceeding, shall be deemed to have been validly continued, passed or made, as if the said Act had been in force, and had not been repealed, and no such proceeding, decree or order shall be called in question in any manner merely on the ground that the said Act was not in force when such proceeding was continued, such decree was passed or such order was made.

**47. Power to make rules.** - (1) The State Government may, by notification, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the matters which, under any provisions of this Act, are required to be prescribed or to be provided for by rules.

(3) All rules made under this Act shall, as soon as may be after they come into force, be laid before the State Legislature.

## SCHEDULE I

**[See section 9 (3)]**

### Form of summons in a case where recovery of possession of premises is prayed for on the ground of requirement by landlord

To

(Name, description and place of residence, of the tenant/sub-tenant)

WHEREAS Shri.................................................... has filed an application (a copy of which is annexed) for your eviction from (here insert the particulars of the premises) on the ground specified in clause (d) of sub-section (1) of section 6 : read with sub-section (1), and sub-section (2), of section 9 ;

You are hereby summoned to appear before the Controller within two months of the service hereof and to obtain the leave of the Controller to contest the application for eviction on the ground aforesaid ; in default whereof, the applicant will be entitled at any time after the expiry of the said period of two months to obtain an order for your eviction from the said premises.

Leave to appear and contest the application may be obtained from the Controller by filing an affidavit as is referred to in sub-section (6) of section 9.

Given under my hand and seal this ........................day of......................19.........

Controller.

## SCHEDULE II

[See Section 17 (3)]

| Premises having floor space of | Increase over rent as on 1.7.1976 | Payable in | | | |
|---|---|---|---|---|---|
| | | 1st year | 2nd year | 3rd year | 4th year |
| (1) | (2) | (3) | | | |
| 25 square meters | 100% | 25% minus the increase if it be less | 25% minus the increase if it be less | 25 minus the increase if it be less | 25% minus the increase if it be less |
| 30 ,, ,, | 110% | 30% ,, | 30% ,, | 25% ,, | 25% ,, |
| 35 ,, ,, | 120% | 30% ,, | 30% ,, | 30% ,, | 30% ,, |
| 40 ,, ,, | 130% | 35% ,, | 35% ,, | 30% ,, | 30% ,, |
| 45 ,, ,, | 140% | 40% ,, | 40% ,, | 30% ,, | 30% ,, |
| 50 ,, ,, | 150% | 40% ,, | 40% ,, | 35% ,, | 35% ,, |
| 55 ,, ,, | 160% | 45% ,, | 45% ,, | 35% ,, | 35% ,, |
| 60 ,, ,, | 170% | 50% ,, | 50% ,, | 35% ,, | 35% ,, |
| 65 ,, ,, | 180% | 60% ,, | 60% ,, | 60% ,, | — |
| 70 ,, ,, | 190% | 70% ,, | 60% ,, | 60% ,, | — |
| 75 ,, ,, | 200% | 75% ,, | 75% ,, | 75% ,, | — |
| above 75 ,, ,, | 300% | 100% ,, | 100% ,, | 100% ,, | — |

## SCHEDULE III
[ See Section 17 (4) ]

| Premises having floor space of | Increase over rent as on 1.7.1986 | Payable in |  |  |
|---|---|---|---|---|
|  |  | 1st year | 2nd year | 3rd year |
| (1) | (2) |  | (3) |  |
| 25 square meters | 50% | 20% minus the increase if it be less | 20% minus the increase if it be less | 10% minus the increase if it be less |
| 30 „ „ | 60% | 20% „ | 20% „ | 20% „ |
| 35 „ „ | 70% | 25% „ | 25% „ | 20% „ |
| 40 „ „ | 80% | 30% „ | 25% „ | 25% „ |
| 45 „ „ | 90% | 30% „ | 30% „ | 30% „ |
| 50 „ „ | 100% | 40% „ | 30% „ | 30% „ |
| 55 „ „ | 110% | 40% „ | 40% „ | 30% „ |
| 60 „ „ | 120% | 45% „ | 45% „ | 30% „ |
| 65 „ „ | 130% | 45% „ | 45% „ | 40% „ |
| 70 „ „ | 140% | 50% „ | 50% „ | 40% „ |
| 75 „ „ | 150% | 50% „ | 50% „ | 50% „ |
| above 75 „ „ | 200% | 75% | 75% „ | 50% „ |

Published in the Calcutta Gazette, Extraordinary, Part III, dated 13th August, 1998

## THE INDIAN ELECTRICITY (WEST BENGAL AMENDMENT) ACT, 1994

### West Bengal Act LV of 1994.

An Act to amend the Indian Electricity Act, 1910, in its application to West Bengal

Whereas it is expedient to amend the Indian Electricity Act, 1910, its application to West Bengal, for the purposes and in the manner hereinafter appearing.

It is hereby enacted, as follows -

1. **Short title and commencement.** - (1) This Act may be called the **Indian Electricity (West Bengal Amendment) Act, 1994.**

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint

2. **Application of the Act.** - The Indian Electricity Act, 1910 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended for the purposes and in the manner hereinafter provided.

3. **Amendment of section 2 of Act 9 of 1910.** - In section 2 of the principal Act, after clause (e), the following clause shall be inserted :-

'(el) "Electricity Inspector" includes Chief Electrical Inspector, Joint Chief Electrical Inspector, Deputy Chief Electrical Inspector and Assistant Electrical Inspector;'.

4. **Amendment of section 24.** - For sub-section (2) of section 24 of the principal Act, the following sub-section shall be substituted :-

"(2) Where any difference or dispute which by or under this Act is required to be determined by an Electrical Inspector, has been referred to him within fifteen days of receipt of notice under sub-section (1), such difference or dispute shall be determined within a period of six months.

Provided that the consumer shall, before referring such difference or dispute to the Electrical Inspector, deposit with the licensee without prejudice to anything constained in the foregoing provisions of this section the full amount of the charge or sum referred to in sub-section (1) and shall continue to deposit with the licensee without prejudice to anything contained in the foregoing provisions of this section such further charge of sum on account of supply of energy as may accrue thereon :

Provided further that the licensee shall be liable to be refund or adjust the excess amount, if any, paid to the licensee together with an interest on such excess amount at the rate equivalent to the rate of late payment surcharge within a period of fifteen days of communication by the Electrical Inspector of his decision on such difference or dispute ".

5. **Insertion of new section 24A.** - After section 24 of the principal Act, the following section shall be inserted :-

"**24A. Bar to jurisdiction of court etc.** - Notwithstanding anything contained in the Code of Civil Procedure, 1908, or in any other law for the time being in force, no court, tribunal or other authority shall have jurisdiction to determine any difference or dispute which is required to be determined, or which is required to be determined, or which has been enquired into, by the Electrical Inspector or any other authority under the provision of this Act,".

6. **Amendment of section 26.** - In section 26 of the principal Act, after the second proviso to sub-section (7), the following sub-section shall be inserted :-

"(8) The reading of the meter placed by the licensee under sub-section (7) upon the premises of a consumer may be used for tariff purposes also in the event of detection of any tampering with the meter placed upon such premises in pursuance of the provisions of sub-section (1) :

Provided that the licensee shall authorise an officer, not below the rank of

# PART X

# WEST BENGAL RULES, ORDERS, NOTIFICATIONS & REGULATIONS 1998

# 1999

Published in the Calcutta Gazette. Extraordinary. Part I. dated 27th July. 1998

## THE WEST BENGAL STATE LEGAL SERVICES AUTHORITY REGULATIONS, 1998

No 7116-J. In exercise of the powers conferred by section 29A of the Legal Services Authorities Act. 1987. the West Bengal State Legal Services. Authority hereby makes the following regulations :-

1. **Short title and commencement.** - (1) These regulations may be called the West **Bengal State Legal Services Authority Regulations, 1998.**

(2) These regulations shall come into force on the date of their publication in the Calcutta Gazette.

### CHAPTER I

2. **Definitions.** - (1) In these regulations. unless the context otherwise requires -

(a) "Act" means the Legal Services Authorities Act. 1987.

(b) "Chairman" means the Chairman of the High Court Committee or the District Authority or the sub-divisional Legal Services Committee. as the case may be.

(c) "Committee" means the High Court Legal Services Committee or the District Authority or the sub-divisional Authority. as the case may be.

(d) "District Authority" means the District Legal Services Authority constituted under section 9 of the Act for every district.

(e) "Government" means the State Government

(f) "High Court" means the High Court at Calcutta.

(g) "Member" means the members of the District Authority nominated under clause (b) of sub-section (9) of Section 9 of the Act.

(h) "Rules" means the West Bengal State Legal Services Authority Rules. 1994

(i) "Secretary" means the Secretary of the High Court Committee or District Authority appointed under sub-section (3) of Section 9 of the Act or the Secretary of the Sub-divisional Committee. as the case may be -

(2) All other words and expressions used in these regulations. but not defined herein and defined in the Act or the Rules shall have the same meanings as are respectively assigned to them in the Act or the Rules.

### CHAPTER II

3. **The Powers and functions of the High Court Legal Services Committee.** -

(1) It shall be the duty of the High Court Legal Services Committee to give effect to the policy and directions of the State Authority.

(2) Without prejudice to the generality of the functions referred to in clause (1). the High Court Legal Services Committee shall perform the following functions. viz .-

(a) to render legal service to the persons who satisfy the criteria laid down under the Act and the Rules and regulations in respect of the proceedings before the High Court.

(b) conduct Lok Adalats for High Court cases ;

(c) encourage the settlement of disputes by way of negotiations. arbitration and conciliation .

(d) conduct legal literacy campaign and legal awareness programmes ;

(c) perform such other functions as the State Authority may determine or fix by regulations

4. (1) The Committee shall have not more than 11 members including the Chairman thereof. who shall be a sitting Judge of the High Court

(2) Three members from amongst the members of Bar. one each from the members of the High Court Bar Association. the Bar Library Club and the Incorporated Law Society to be nominated by the Chief Justice

(3) The Member-Secretary of the Committee is to be appointed by the Chief Justice of High Court. Calcutta from amongst the Additional Registrars of the High Court

(4) The Chief Justice of the High Court may nominate other 6 members amongst whom. one may be a woman member of the legal profession and one belonging to Scheduled Caste/Scheduled Tribe. and other four from amongst persons satisfying the undermentioned qualification He/She must be an eminent social worker who is engaged in the upliftment of the weaker sections of the people including Scheduled Caste. Scheduled Tribes. women and children or an eminent person in the field of Law or a person of repute who is specially interested in the implementation of the Legal Services Schemes

5. The term of office of each of the members of the Committee other than ex-officio members. nominated by the Chief Justice of the High Court according to this regulation shall subject of Rule 9. be two years and he/she shall be eligible for renomination

6. The term of office of the Chairman and the Secretary of High Court Legal Services Committee shall ordinarily be for 2 years unless he otherwise ceases to hold his substantive office as such for holding the post and as and when he ceases to hold office he should be replaced for the unexpired term of office by a suitable person of the required category by way of nomination by the Chief Justice

7. The Chairman of the High Court Legal Services Committee shall be entitled to payment of Travelling Allowances and Daily Allowances in respect of journey performed by him in connection with work of the High Court Legal Services Committee and be paid by the said Committee in accordance with the provisions of High Court Judges (Travelling Allowances) Rules as amended from time to time.

8. All members excepting the Secretary shall function in an honorary capacity.

9. The Secretary of the High Court Legal Services Committee shall be entitled to an honorarium of Rs.500/- p.m in addition to his usual pay and allowances as an Additional Registrar of High Court. He shall also be entitled to payment of Travelling Allowances and Daily Allowances as per his entitlement in respect of journeys performed in connection with the work of the Committee at the rate as admissible to an Additional Registrar of the High Court and be paid by the said Committee as such

10. The members shall be entitled to payment of Travelling Allowances and daily allwances in respect of journeys performed in connection with work of the Committee and be paid by the said Committee at the rate as admissible to Grade-A officers of the State Government. provided that if a member is a Government employee as shall be entitled to draw Travelling Allowances and Daily Allowances at such rates which he enjoys under the Travelling Allowances Rules as applicable to him and shall draw from the Department in which he is employed substantively and not from the Committee.

11. A member of the Committee other than an ex-officio member nominated by the Chief Justice may be removed by the Legal Services Authority. if the member -

(a) fails, without sufficient cause. to attend three consecutive meetings of the committee without obtaining prior leave of absence from the Chairman. or

(b) he is adjudged an insolvent. or

(c) has been convicted of an offence. which in the opinion of the State Authority.

involves moral turpitude, or

(d) has become physically or mentally incapable of acting as a member, or

(e) has so abused as to render his continuance in the Committee prejudicial to the public interest, provided however that no member shall be removed from the Committee without being afforded reasonable opportunity of being heard by the State Authority

12. A member may, by writing under his hand addressed to the Chairman, resign from the Committee and such resignation shall take effect from the date on which it is accepted by the State Authority or on the expiry of 30 days from the date of tendering resignation, whichever is earlier

13. If any member nominated either by the Chief Justice or by the State Authority in consultation with Chief Justice ceases to be a member of the Committee for any reason, the vacancy shall be filled up in the same manner as the original nomination and the person so nominated shall continue to be a member of the Committee for the remaining term of the member in whose place he is so nominated

14. **The functions of the Secretary.** - (1) The Secretary shall be the custodian of all assets, accounts, records

(2) The Secretary shall maintain or cause to be maintained true and proper accounts of the receipts and disbursements of the funds of the Committee.

(3) The Secretary shall convene meetings of the Committee in consultation with the Chairman and shall be responsible for maintaining a record of the minutes of the proceedings of the meeting.

15. **Meeting of the Committee.** - (1) The Committee shall ordinarily meet at least once in every two months on such date and at such place as the Secretary may, in consultation with the Chairman, decide. As far as possible such meetings shall take place at the High Court premises

(2) The Chairman, and in the absence of the Chairman, a person chosen by the members present from amongst themselves shall preside at the meeting of the Committee

(3) The procedure at any meeting of the Committee shall be such as the Committee may determine.

(4) The minutes of the proceedings of each meeting shall be truly and faithfully maintained by the Secretary and such minutes shall be open to inspection at all reasonable times by the members of the Committee A copy of the minutes shall, as soon as may be, after the meeting, be forwarded to the State Authority.

(5) The quorum for the meeting shall be 5 members including the member presiding over the meeting

(6) All questions at the meeting of the Committee shall be decided by a majority of the members present and voting and in case of a tie, the person presiding shall have a second or casting vote.

(7) Any three members can call a requisition meeting by sending a copy of the proposed agenda on the basis of which such a requisition meeting is called and Secretary will be duly bound to call a meeting on the basis of such requisition by issuing a notice of such a meeting with the prior assent of the Chairman.

(8) At least 7 clear days' notice for every meeting will be mandatory. Provided that an emergency meeting can be called with 24 hours notice

16. **Funds Accounts and Audit of the Committee.** - (1) The funds of the Committee shall consist of such amounts as may be allocated and granted to it by the State Authority as also such amounts as may be received by the Committee from time to time, either by way donations or by way of costs, charges and expenses recovered from the legally aided

persons or the opposite party or otherwise.

(2) The funds of the Committee shall be maintained in a Scheduled Bank.

(3) For the purpose of meeting the incidental minor charges such as court fee, stamps and expenditure necessary for obtaining copies of documents etc. a permanent advance of Rs. 3000/- (Three Thousand) only shall be placed at the disposal of the Secretary of the Committee.

(4) All expenditure on legal aid and advice, provision of other legal services as also expenditure necessary for carrying out the various functions of the Committee, shall be met out of the funds of the committee. Secretary shall operate the Bank account of the Committee in accordance with the directions of the Chairman.

**17.** The Committee shall cause to be kept and maintained true and correct accounts of all receipts and disbursements and furnish quarterly returns to the State Authority. The accounts of this Committee shall be subject to audit under existing rules at least once a year; and any expenditure incurred in connection with such audit shall be paid by the Committee.

**18.** In case of any matter not covered by these Regulations, the Committee will act as per directions obtained from time to time from the State Legal Services Authority.

## CHAPTER III

## District Legal Services Authority

**19.** The District Legal Services Authority shall have not more than 17 members of whom the District Judge shall be the Chairman. In case of the District of Calcutta, the Chief Judge of the City Civil and Sessions Court shall be the Chairman.

**20.** The State Authority in consultation with the Chairman of the District Authority shall appoint a person belonging to the State Judicial Service not lower in the rank than that of a Subordinate Judge or Civil Judge, Senior Division, posted at the seat of the District Judiciary as Secretary of the District Authority to exercise such powers and perform such duties under the Chairman of that Committee as may be assigned to him by such Chairman.

**21.** As per the provision of Rule 10 of the amended West Bengal State Legal Services Authority Rules, 1994 published under Judicial Department Notification No. 6505 J dt. 17.4.94 besides the Chairman and the Secretary, 15 other members would be chosen in the manner as delineated in the said Rules, 6 of whom should be nominated by the State Government in consultation with the Chief Justice of the High Court, Calcutta from amongst (i) eminent social workers who are engaged in the upliftment of the weaker sections of the people including Scheduled Castes, Scheduled Tribes and other backward classes, women, children, rural labour and peasants, (ii) eminent persons in the field of law, (iii) persons of repute who are specially interested in the implementation of the scheme as defined in the Act, (iv) eminent persons engaged in the field of education of whom at least one shall be from each of the categories (i) to (iv) as aforesaid, to be nominated by the State Government in consultation with the Chief Justice of the High Court, Calcutta, other nine ex-officio members will be in terms of clauses (1) ot (9) of Rule 10 to be nominated by the State Government in consultation with the Chief Justice of the Calcutta High Court.

**22. Term.**—(1) The term of office of the members of the District Authority nominated under sub-rule (10) of Rule 10 of the Amended West Bengal Rules shall be of 2 years and such members shall be eligible for renomination for one more term.

(2) If any member nominated under the rules ceases to be a member of the District Authority for any reason, the vacancy shall be filled up in the same manner as the original nomination and the person so nominated shall hold office as a member for the remaining term of the member in whose place he is nominated.

**23. Removal of members from the office in certain circumstances.** - (1) The State Authority may in consultation with the Hon'ble the Chief Justice remove any member from the District Authority nominated under sub-rule (10) of Rule 10 if he-

(a) fails, without sufficient cause to attend three consecutive meetings of the District Authority without obtaining any leave of absence for any such meeting, or

(b) has been adjudged as insolvent, or

(c) has been convicted of an offence which involves moral turpitude, or

(d) has become physically or mentally incapable of acting as member, or

(e) has so abused his position as to render his continuance in the District Authority prejudicial to the public interest.

(2) Notwithstanding anything contained in sub-rule (1), no member shall be removed from the District Authority on the ground specified in clause (c), or (e) of that sub-rule unless the Hon'ble the Chief Justice of the High Court, on a reference being made to him in this behalf by the State Authority or by the State Government, has on an inquiry held by him or under his direction in accordance with such procedure as he may specify in this behalf, recommends that the member shall, on such ground be removed.

(3) A member may in writing under his hand addressed to the Government, resign from the District Authority and such resignation shall take effect from the date on which it is accepted by the Government or on the expiry of thirty days from the date of tendering resignation, whichever is earliers

**24. Terms and conditions of the Chairman and members of the District Authority.-**

The terms and conditions of service of the Chairman and member of the District Authority shall be as follows, namely :-

(a) all members excepting the Chairman and the Secretary of the District Authority shall function in an honorary capacity.

(b) the Chairman and the Secretary or the District Authority shall be entitled to travelling allowance and daily allowance, as per their entitlement in respect of the journeys performed in connection with the work of the District Authority and be paid by the said Authority ;

(c) all members nominated under the aforesaid provisions shall be entitled to the payment of travelling allowance and daily allowance, in respect of journeys performed in connection with the work of the District Authority and by paid be the said authority as may be admissible to Grade A Officers of the Government :

Provided that any member, who is a Government employee shall be entitled to the payment of travelling allowance and daily allowance in respect of the journeys performed in connection with the work of the District Authority in accordance with the provisions of the Rules applicable to him and paid by the office where the concerned members draws his pay and allowances and expenditure on this account shall be debited to the Budget Head to which his pay and allowances are debited.

**25. Meetings of the District Authority.** - (1) The District Authority shall ordinarily meet once in every two months on such date and at such place, as the secretary may, in consultation with the Chairman, decide.

(2) The Chairman, and in the absence of the Chairman, a person chosen by the members present from amongst themselves shall preside over at the meeting of the District Authority.

(3) The procedure at any meeting of the District Authority shall be such as the District authority may determine.

(4) The minutes of the procedings of each meeting shall be truly and faithfully maintained by the Secretary and such minutes shall be open to inspection at all reasonable times by the members of the District Authority A copy of the minutes shall as soon as may be after the meeting be forwarded to the Chairman of the District Authority as well as State Authority

(5) The quorum for the meeting shall be six members including the Chairman or the member presiding over the meeting

(6) All question at the meeting of the District Authority shall be decided by a majority of the members present and voting and in case of a tie the person presiding shall have a second or casting vote

**26. Funds of the District Authority.** - (1) The funds of the District Authority established under section 17 of the Act shall be maintained in a Scheduled Bank

(2) For the purpose of meeting the incidental minor charges such as court fee. stamp and expenditure necessary for obtaining copies of documents. etc . a permanent advance of rupees two thousand shall be placed at the disposal of the Secretary of the District Authority

(3) All expenditure on legal aid and advice provisions of other legal services and also expenditure necessary for carrying out the various functions of the District Authority. shall be met out of the funds of the District Authority and in accordance with such rules as may be made by the District Authority with the prior approval of the State Authority The Secretary shall operate the Bank Accounts of the District Authority.

(4) The district Authority shall cause to be kept and maintained true and correct accounts of all receipts and disbursement and furnish quaterly return to the State Authority such accounts shall be audited in accordance with the provisions of appropriate Act and the Rules

**27. Special provision for the Chairman of the District Authority.** - (1) The Chairman of the District Authority shall be entitled to an honorarium of a sum of Rs 500/- per month in addition to the usual pay and allowances

(2) The ceiling for the petrol consumption for the use of the official car by the Chairman of the District Authority for the work connected with the said Authority shall be as admissible to the District Judge per month.

**28. Headquaters of the District Authority.** - The Headquaters of the District Authority shall be the seat of the District Judiciary

**29. Officers and other employees of the District Authority.** - The District Authority shall have such class and number of officers and other employees for rendering secretarial assistance and for its day to day functions. as may be sanctioned by the Government. in consultation with the Hon'ble Chief Justice of the High Court. the district Authority shall have power to appoint.

**30. Condition of service and the salary and allowance of the officers and other employees of the District Authority.** - (1) The officers and other employees of the District Authority shall be entitled to draw pay and other allowances in the scale of pay at par with the Government employees holding similar posts

(2) The officers and other employees of the District Authority shall be governed by the rules and regulations of the West Bengal Judicial Ministerial Service Rules or the appropriate Rules applicable to the State Government They shall be entitled to such other facilities. allowances and benefits as may be sanctioned by the Government from time to time

(3) Retired persons appointed as officers of the District Legal Services Authority shall be eligible only to payment of travelling allowance and daily allowance in respect of

journeys performed in connection with the work of the District Authority and be paid by the the said authority at such rates as may be admissible to Group A Officers of the Government. They are also entitled to an honorarium per month, fixed by the Government in consultation with the District Authority and the same shall also be paid by the District Authority.

## CHAPTER IV

## Sub-divisional Legal Services Committee

31. Sub-divisional Legal Services Committee shall be formed as per the manner delineated in Rule 13 of the amended West Bengal State Legal Services Authority Rules, 1994.

Sub-divisional Legal Services Committee shall have the power to appoint such class and number of officers and other employees for rendering assistance and for its day to day functions, as may be sanctioned by the Government in consultation with the State Authority.

32. **Conditions of Service and Salary and Allowances.** - The officers and other employees of the Sub-divisional Legal Services Committee shall be entitled to draw pay and allowances at per with the officers and staff holding equivalent posts in the Judicial Department of the Government of West Bengal.

33. (a) The officers and other employees of the Sub-divisional Legal Services Committee shall be governed by the rules as are applicable to persons holding equivalent posts in the Judicial department of the Government of West Bengal. They shall also be entitled to such other facilities, allowances and benefits as may be sanctioned by the Government from time to time.

(b) The Chairman of the Sub-divisional Legal Services Committee shall be entitled to an honorarium of a sum of Rs 200/- per month in addition to the usual pay and allowances.

34. The Senior Civil Judge operating within the jurisdiction of the Committee shall be the ex-officio Chairman.

35. (1) The Committee will appoint its own secretary at a monthly salary not exceeding Rs 500/- or such sum as fixed by the State Government who shall be custodian of all assets, accounts, records and funds placed at the disposal of the Sub-divisional Legal Service Committee.

(2) The Secretary shall maintain or cause to be maintained true and proper accounts of the receipts and disbursements of the funds of the Committee.

(3) The Secretary shall with the previous approval of the Chairman, convene meetings of the sub-divisional Legal Services committee and shall also attend meetings and shall be responsible for maintaining a record of the minutes of the proceedings of the meeting.

36. **Meetings of the Sub-divisional legal Services Committee.**- (1) The Sub-divisional Legal Services Committee shall ordinarily meet once a month on such date and at such place as the Chairman may decide.

(2) The Chairman, and in the absence of the Chairman, a person chosen by the members present from amongst themselves shall preside at the meeting of the Committee.

(3) The procedure at any meetings of the Sub-divisional Legal Services Committee shall be such as the Committee may determine.

(4) The minutes of the proceedings of each meeting shall be truly and faithfully maintained by the Secretary and such minutes shall be open to inspection at all reasonable times by the members of the Sub-divisional Legal Services Committee a copy of the

minutes shall, as soon as may be after the meeting, be forwarded to the District Authority as well as to the State Authority.

(5) The quorum for the meeting shall be 5 including the Chairman or the member presiding over the meeting.

(6) All questions at the meeting of the Sub-divisional Legal Services Cmmittee shall be decided by a majority of the members present and voting and, in case of a tie, the person presiding shall have a second or casting vote.

37. **Funds, Accounts and Audit of the Sub-divisional Legal Services Committee.**- (1) The funds of the Sub-divisional Legal Services Committee shall consists of such amounts as may be allocated and granted to it by the State Authority as also such amounts as may be received by the Committee from time to time either by way of donation or by way of costs, charges and expences recovered from the legal aided persons or the opposite party or otherwise

(2) - The funds of the Sub-divisional Legal Services committee shall be maintained in a Schedule Bank

(3) For the purpose of meeting the incidental minor charges such as court fee, stamps and expenditure necessary for obtaining copies of documents etc., a permanent advance of Rs 2,000/- shall be placed at the disposal of the Secretary of the Committee

(4) All expenditure on legal aid and advice, provisions of legal services as also expenditure necessary for carrying out the various functions of the Sub-divisional Legal Services Committee shall be met out of the funds of the Committee The Secretary shall operate Bank Accounts of the Committee in accordance with the directions of the Chairman.

(5) The Sub-divisional Legal Services Committee shall cause to be kept and maintained true and correct accounts of all receipts and disbursements and furnish quaterly returns to the State Autnority The accounts of the Committee shall be subject to audit under the appropriate rules at least once a year, and any expenditure incurred in connection with such audit shall be paid by the Committee

## CHAPTER V

## Legal Aid

38. **Criteria for giving Legal Aid.** - Every person who is a party to a civil, criminal, revenue case or any other matter pending or contemplated in any court of law shall be entitled as of right to legal aid if he is having income not more than Rs. 15,000/- per annum or such sum as may be fixed by the State Authority from time to time. Legal aid should also be extended in respect of other persons enumerated in claue (a) to (g) of section 12 of the Act Provided, in respect of other persons seeking legal aid and applicant should satisfy State Authority, High Court Committee, District Authority or the Sub-divisional Committee as the case may be, that he has a proper case worthy to be espoused or a proper **prima facie** case to prosecute or to defend. An affidavit made by such person as to his income may be regarded as sufficient for making him eligible to the entitlement of legal services in this regard unless the concerned authority, has reason to disbelieve such affidavit, in which case such Authority/Committee may call for better proof in support of the case

Notwithstading the limit of the income, as stated above, the State Legal Services Authority may grant legal aid,-

(1) in a case of great public importance;

(2) in a test case, the decision of which is likely to affect cases of numerous other persons belonging to the weaker sections of the community, or

(3) in any case, which for reason to be recorded in writing, is considered by the Executive Chairman to be deserving of legal aid.

THE

# Current Indian Statutes

## SUPPLEMENT

## MAHARASHTRA & GUJARAT

## March, 1999

(Pages 13 to 28)

### GUJRATNOTIFICATIONS

The Gujrat Essential Articals Dealers (Regulation) (2nd Amendment Order), 1988. ...13
The Gujrat Essential Articals (Licensing, Control and Stock Declaration) (Amendments) Order, 1999 ...14
The Gujrat Essential Articals Dealers (Regulation) Amendment Order), 1998. ...15
The Gujrat Entertainment Tax (Exhibition by means of Cable Television and Antena (Amendment) Rules, 1999 ...16
The Gujarat Motor Vehicals (Amendment) Rules, 1998 ...16
The Gujarat Minor Minerals (Amendment) Rules, 1999 ...20
The Gujarat Minor Minerals (Amendment No. 2) Rules, 1999 ...22
The Gujarat Poppy Capsules (Amendment) Rules, 1998 ...17

### MAHARASHTRA NOTIFICATIONS

The Bombay Forest (Amendment) Rules, 1998 ...19
The Bombay Transit of Forest Produce (Vidarbha Region Saurashtra and Kutch Areas) (Amendment) Rules, 1998 ...18
The Hydrabad Transit Forest Produce (Bombay) (Amendment) Rules, 1998 ...18
The Maharashtra Foodgrains Dealers' Licencing (Fourth Amendment) Order, 1998 ...18
The Maharashtra Schedule Commodities Retail Dealer's Licencing (Third Amendment) order, 1998 ...19
The Maharashtra Foodgrains Dealers' Licencing (Fifth Amendment) Order, 1998 ...17
The Maharashtra Foodgrains Dealers' Licencing (Third Amendment) Order, 1998 ...20
The Maharashtra Scdeuled Commodities Wholesale Dealers' Licensing Order, 1998 ...24

Statement about ownership and other Particulars about newspaper **THE CURRENT INDIAN STATUTES** required to be published under rule 8 of Registration of Newspaper (Central) Rules, 1956.

## FORM IV

(See Rule 8)

1. Place of Publication : 36, Sector 9-A, Chandigarh.
2. Periodicity of publication : monthly
3. Printer's name : Deepak Suri

   (Whether Citizen of India) : Yes

   Address : 36, Sector 9-A, Chandigarh.
4. Publisher's Name : Deepak Suri

   (Whether Citizen of India) : Yes

   Address : 36, Sector 9-A, Chandigarh.
5. Editor's name : (1) Lalit Mohan Suri, R.M. Suri, Deepak Suri.

   (Whether Citizen of India) : Yes

   Address : 36, Sector 9-A, Chandigarh.
6. Name & Address of Indiviuals own the Nespapers and partners or shareholders holding more than one percent of the total capital : Lalit Mohan Suri & Son HUF

I, Deepak Suri, 36, Sector 9-A, Chandigarh hereby declare that the particulars given above are true to the best of my knowledge and belief.

for Current Indian Statutes

Deepak Suri

Dated 11.3.1999 Signature of Publisher

---

| Denomination | Fee per piece |
|---|---|
| 80 t | 1000 |
| 60 t | 1000 |
| 50 t | 1000 |
| 40 t | 1000 |
| 30 t | 1000 |
| 25 t | 1000 |
| 20 t | 1000 |
| 15 t | 1000 |
| 10 t | 250 |
| 5 t | 250 |
| 3 t | 200 |
| 2 t | 200 |
| 1500 kg | 150 |
| 1000 kg | 150 |
| 500 kg | 150 |
| 300 kg | 150 |
| 250 kg | 100 |
| 150 kg | 100 |
| 100 kg | 100 |
| 50 kg | 100 |
| 30 kg | 100 |
| 25 kg | 100 |
| 20 kg | 50 |
| 15 kg | 50 |
| 10 kg | 50 |
| 5 kg | 50 |
| 3 kg | 50 |
| 2 kg | 50 |
| 1 kg | 50 |
| 500 g and below | |
| licence fee- | |
| Manufacturer | 500 |
| Repair | 500 |
| Dealer | 500 |

---

Published in the Gujarat Government Gazette, Extraordinary Part IV (A)dated Decmeber 29, 1998

**FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT**

**No. GTH/98/45/RS/1190/3007/B,** Sachivalaya, Gandhinagar, 29th December 1998. — In exercise of the powers conferred by Section 3 of the Essential Commodities Act, 1955 (10 of 1955), the Government of Gujarat hereby makes the following order further to amend the Gujarat Essential Articles Dealers (Regulation) Order 1977 namely —

1. (i) This Order may be called **the Gujarat Essential Articles Dealers** (Regulation) **(2nd Amendment Order), 1998;**

(ii) It shall come into force at once

2. In the Gujarat Essential Articles Dealers (Regulation) Order, 1977, in schedule-I, in Part-A under the heading "Following articles of foodstuff", entry "(17)-C Salt" shall be deleted.

---

Published in the Gujarat Government Gazette, Extraordinary Part IV (A) dated January 1, 1999.

## FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

**No. GTH-99/1-ECA-1085-1057 B, Sachivalya, Gandhinagar, 1st January, 1999.** — In exercise of the powers conferred by section 3 of the Essential Commodities Act, 1955 (10 of 1955) read with the Order of the Government of India, Ministry of Industry and Civil Supplies (Department of Civil Supplies and Co-operation) Nos S O 681 (E), dated the 30th November, 1974 and S O 682 (E), dated the 30th November, 1974 and he Ministry of Agriculture (Department of Food), G.S.R. Nos. 452 (E), dated the 25th October, 1972, G.S.R. 168 (E), dated the 13th March, 1973 and the Ministry of Agriculture (Department of Food) G.S.R No. 800, dated the 9th June, 1978 the Government of Gujarat hereby makes the following Order further to amend the Gujarat Essential Articles (Licensing, Control and Stock Declaration) Order, 1981, namely —

1. This Order may be called the **Gujarat Essential Articles (Licensing, Control and Stock Declaration) (Amendments) Order, 1999.**

2. In the Gujarat Essential Articles (Licensing, Control and Stock Declaration) Order, 1981 :—

(a) In clause 5, for sub-clause (4), the following shall be substituted, namely :—

"(4) The fees prescribed shall be chargeable in respect of each Licence as shown in the Table hereunder namely :—

TABLE

| | | Producer<br>Rs | Wholesaler or Commission agent<br>Rs. | Retailer<br>Rs. | Hawker<br>Rs. |
|---|---|---|---|---|---|
| (i) | For issue of a licence | 1000/- | 500/- | 200/- | 100/- |
| (ii) | For renewal of a licence | 500/- | 250/- | 100/- | 50/- |
| (iii) | For issue of a duplicate licence | 200/- | 100/- | 70/- | 15/- |

Provided that no fees shall be chargeable for issue of a duplicate licence in case the original licence is lost or destroyed on account of flood, fire or such other calamity if the licensing authority on production of evidence, if any, by the licence holder is satisfied that such loss or destruction was on account of any such calamity.

(b) in clause 6, for sub-clause (1) the following shall be substituted, namely —

"(I) Every person applying for a licence or renewal of a licence as the case may be, unless this Order, shall, before such licence is issued or renewed to him, as the case may be deposit with the licensing authority in cash or in the form of National Savings Certificate or any other security issued by the Government of India or any State Government, or any local authority, by way of security for the due performance of the conditions subject to which the licene is granted to him —

(i) an amount of Rs. 15,000/- (Rupees Fifteen thousand only) if such person is a producer/manufacturer only.

(ii) an amount of Rs 6,000/- (Rupees Six Thousand only) if such person is a wholealer or commission agent.

(iii) an amount of Rs. 2,500/- (Rupees Two Thousand Five Hundred only) if such person is a retailor.

(iv) an amount of Rs. 500/- (Rupees Five Hundred only) if such person is a hawker

Provided that a licence holder who has deposited any amount by way of security under any of the orders replead under clause 19 shall —

(i) not be required to deposit any fresh amount under this clause if the amount so deposited is equal to or more than the amount required to be deposited by him under this clause, and

(ii) be required to deposit such amount only by which the amount so deposited falls short of the amount required to be deposited by him under his clause."

---

Published in the Gujarat Government Gazette, Extraordinary Part IV (A) dated 5th November, 1998.

## FOOD AND CIVIL SUPPLIES DEPARTMENT

**No : GTH/98/36/RSA/1190/3007/B**, Sachivalaya, Gandhinagar, 5th November, 1998: — In exercise of the powers conferred by section 3 of the Essential Commodities Act, 1955 (10 of 1955), the Government of Gujarat hereby makes the following order further to amend the Gujarat Essential Articles Dealers (Regulation) Order, 1977, namely :—

1. (i) This order may be called **the Gujarat Essential Articles Dealers (Regulation) Amendment Order, 1998.**

(ii) It shall come into force at once.

2. In the Gujarat Essential Articles Dealers (Regulation) Order, 1977 —

In Schedule-I, in Part-A under the heading "Following articles of foodstuff", after the item no. (17) the following entries shall be added :—

(17) — A Onion

(17) — B Potato

(17) — C Salt

---

Published in the Gujarat Government Gazette, Extraordinary Part IV (A) dated November 11, 1998.

**No. : G/G/98/187/MVR-1596/2145/KH, Sachivalaya, Gandhinagar, 11th November, 1998.** — Whereas draft rules further to amend the Gujarat Motor Vehicles Rules. 1989 were published as required by sub-section (1) of section 212 of the Motor Vehicles Act, 1988 (59 of 1988) in the Gujarat Government Gazette, Extra Ordinary, Part-IV-A under Government Notification, Home Department G/G/98/160/MVR/1496/2145/KH dated 25th September, 1998, inviting objections or suggestions from all persons likely to be affected thereby, till 24th October, 1998.

And whereas, no objections or suggestions have been received by the Government in respect of the said notification.

Now, therefore, in execise of the powers conferred by second proviso to section 129 of the Motor Vehicles Act, 1988 (59 of 1988) and of all other powers enabling in this behalf, the Government of Gujarat hereby makes the following rules further to amend the Gujarat Motor Vehicles Rules, 1989, namely :—

(1) These rules may be called **the Gujarat Motor Vehicles (Amendment) Rules, 1998.**

(2) In the Gujarat Motor Vehicles Rules, 1989, in rule 193, in clause (b) for the figures, letters and words "31st December, 1997" the figures, letters and words "31st December, 1998", shall be substituted.

---

Published in the Gujarat Government Gazette, Extraordinary Part IV (A) dated 8th January, 1999

## INFORMATION AND BROADCASTING DEPARTMENT

**No.: (GHT-99-1)-MNR-1098-1674-E, Sachivalaya, Gandhinagar, 8th January, 1999.** — Whereas certain draft rules furthr to amend the Gujarat Entertainments Tax (Exhibition by means of Cable Television and Antena) Rules, 1993 were published as requied by sub-section (4) of sectiopn 31 of the Gujarat Entertainments Tax Act, 1977, (Guj. 16 of 1977), at pages 246-1 and 246-2, of the Gujarat Goverment Gazette, Extra-Ordinary, Part IV-B dated the 22nd September, 1998 under the Government Notification, Information, Boradcasting and Tourism Department No. (GHT-98-29)-MNR-1098-1674-E dated the 22nd September, 1998 inviting objections for suggestions from all persons likely to be affected thereby for a period of thirty days from the date of publication of the said Notification in the official Gazette.

And whereas no objections or suggestions have been received by the Government;

Now, therefore, in exercise of the powers conferred by section 31 of the Gujarat Entertainments Tax Act, 1977 (Guj. 16 of 1977, the Government of Gujarat, hereby makes the following rules further to amend the Gujarat Entertainments Tax (Exhibition by means of Cable Television and Antena) Rules, 1993; namely :—

1. These rules may be called **the Gujarat Entertainments Tax (Exhibition by means of Cable Television and Antena) (Amendment) Rules, 1999.**

2. In the Gujarat Entertainments Tax (Exhibition by means of Cable Television and Antena) Rules, 1993, in rule 7, for the words, "five hundred rupees", the words, "seven hundred fifty rupees" shall be substituted.

---

Published in the Gujarat Government Gazette, Extraordinary Part IV (A) dated 28th October, 1998

## HOME DEPARTMENT

**No. GG/175/OPM/1096/1805/(98)/EI, Sachivalaya, Gandhinagar, 17th October, 1998.** — Whereas, the draft rules were published as required by sub-section (3) of section 143 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949) at pages 102-1 to 102-2 of the Gujarat Government Gazettee, Part IV-B, dated the 26th May, 1998 under Government Notification, Home Department No. GG/109/OPM/174/(98)/E I. dated the 14th May, 1998 inviting objections or suggestions from all persons likely to be affected thereby for a period of thirty days from the date of publication in the Official Gazette.

AND, WHEREAS, objections and suggestions received on the said draft notification have been considered by the Government;

NOW, THEREFORE, in exercise of the powers conferred by clause (u) of sub-section (2) of section 143 read with section 107 of the Bombay Prohibition Act, 1949 (Bom XXV of 1949), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Poppy Capsules Rules, 1963, namely :—

1. These rules may be called **the Gujarat Poppy Capsules (Amendment) Rules,**

2. In the Gujarat Poppy Capsules Rules, 1963 (hereinafter referred to as "the said rules") in rule 4, in sub-rule (3), for the letters and figure "Rs. 1/-", the letters and figure "Rs 5/-" shall be substituted.

3. In the said rules, in rule 5, in sub-rule (3), for the letters and figures "Rs. 25/-", the letters figures and the words Rs. "50/- and a sum of rupees 5000/- as deposit" shall be substituted.

4. In the said rules, in rule 5AA, in sub rule (2), (i) in clause (a), for word and figures "Rupees 1250", the letters, figures and words "Rs. 2500/- and a sum of Rs. 5000/- as deposit" shall be substituted;

(ii) in clause (b), for the words and figures "Rupees 2500/-" the letters figures and words "Rs. 5000/- and a sum of rupess 7000/- as deposit" shall be substituted;

(iii) in clause (c), for the words and figures "Rupees 5000", the ltters, figures and words "Rs. 7000/- and a sum of rupees 9000/- as deposit" shall be substituted.

5. In the said rules, in rule 7, in sub-rule (3) for the words "rupees two", the letters and figures "Rs. 50/-" shall be substituted.

6. In the said rules, in rule 8 in sub-rule 3, for the words "rupees two" the letters and figures "Rs. 50/-" shall be substituted.

7. In the said rules, in rule 10, in sub-rule 3, for the words "rupees two", the letters and figures Rs 10/- shall be substituted.

---

Published in the Maharashtra Government Gazette, Extraordinary Part IV (A) dated December 18, 1998

## FOOD, CIVIL SUPPLIES AND CONSUMER PROTECTION DEPARTMENT

No. FDL. 2594/3228/(6127)/XXIII, Mantrayala Annexe, Mumbai 400 032, dated the 18th December 1998. — In exercise of the powers coverred by sub-section (1) read with clauses (c), (d), (e), (f), (h), (i), (ii) and (j) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (X of 1955), read the the Government of India, Ministry of Agriculture and Irrigation (Department of Food) Order, No. G S.R. 800, dated the 9th June, 1978, and of all other powers enabling it in that behalf, the Government of Maharashtra, with the prior concurrence of the Central Government, hereby amends the Maharashtra Foodgrains Dealers' Licensing Order, 1963, as follows, namely :—

1. This Order may be called **the Maharashtra Foodgrains Dealers' Licensing (Fifth Amendment) Order, 1998.**

2. In the Maharashtra Foodgrains Dealers' Licensing Order, 1963 (hereinafter referred to as "the principal order"), in clause 6-B, the words "Nagpur and Pune Municipal Corporation Areas" shall be inserted after the words "Rationing Area"

3. In the principal Order after the existing proviso in clause 6-B the following proviso shall be added namely :—

Provided further that the wholesale dealers in Mumbai-Thane Rationing Area, Nagpur and Pune Municipal Corporation areas, shall hold the maximum stock of One hundred fifty metric tonnes of wheat for a maximum period of ten days and shall also submit the fortnightly returns to the Licensing Authority of the stock, receipts and deliveries of wheat

---

Published in the Maharashtra Government Gazette, Extraordinary Part IV (A) dated December 1, 1998.

## FOOD, CIVIL SUPPLIES AND ONSUMER PROTECTION DEPARTMENT

No. FDL 2594/3228/(6127)/XXIII, Mandralaya Annexe, Mumbai 400 032, dated the 1st December, 1998. — In exercise of the powers conferred by sub-section (i) read with clauses (c), (d), (f), (g), (i), (ii) and (j) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (X of 1955), read with the Government of India, Mistry of Agriculture and Irrigation (Department of Food) Order, No. G.S.R. 800, dated the 9th June 1978, and of all other powers enabling it in that behalf, the Government of Maharashtra, with the prior concurrence of the Central Government, hereby amends the Maharashtra Foodgrains Dealers' Licensing Order, 1963, as follows, namely:—

1. This Order may be called the **Maharashtra Foodgrains Dealers' Licensing (Fourth Amendment) Order, 1998.**

2. In the Maharashtra Foodgraisn Dealers Licensing Order, 1963, the following proviso shall be added after the existing proviso, namely :—

"Provided further that the imported wheat under the Open General Licence is exempted for the stock holding limit."

---

Published in the Maharashtra Government Gazette, Extraordinary Part IV (A) dated November 6, 1998

## REVENUE AND FORESTS DEPARTMENT

No. SWM. 1096/CR-123 (III)/F-6., Mantralaya, Mumbai 400 032, dated the 6th November, 1998. — In exercise of the powers conferred by sections 41 and 76 of the Indian Forest Act, 1927 (XVI of 1927), in its application to the State of Maharashtra and of all powers enabling it in this behalf, the Government of Maharashtra hereby makes the rules further to amend the Hyderabad Transit of Forest Produce (Bombay) Rules, 1958, namely :—

1. These rules may be called **the Hyderbad Transit of Forest Produce (Bombay) (Amendment) Rules, 1998.**

2. In rule 23 of the Hyderabad Transit of Forest Produce (Bombay) Rules, 1998, after sub-rule (4), the following sub-rule shall be inserted namely :—

"(4a) Notwithstanding anything contained in sub-rule (4), in case the renewal fee is paid for ten years at a time under sub-rule (6A), then, every licence granted or renewed under this rule shall, subject to the provision contained in this rule regarding cancellation, be effective for a period not beyond the 31st December of 10th year of following the date of its issue or renewal."

---

Published in the Maharashtra Government Gazette, Extraordinary Part IV (A) dated November 6, 1998

## REVENUE AND FORESTS DEPARTMENT

No. SWM. 1096/CR-123 (III)/F-6., Mantralaya, Mumbai 400 032, dated the 6th November, 1998. — In exercise of the powers conferred by sections 41 and 76 of the Indian Forest Act, 1927 (XVI of 1927), in its application to the State of Maharashtra and of all powers enabling it in this behalf, the Government of Maharashtra hereby makes the rules further to amend the Bombay Transit of Forest Produce (Vidarbha Region, Saurashtra and Kutch areas) rules, 1960, namely :—

1. These rules may be called **the Bombay Transit of Forest Produce (Vidarbha Region Saurashtra and Kutch areas) (Amendment) Rules, 1998.**

2. In rule 23 of the Hyderabad Transit of Foresit Produce (Vidarbha Region Saurashtra and Kutch Areas) Rules, 1960, after sub-rule (4), the following sub-rule shall be inserted namely :—

"(4a) Notwithstanding anything contained in sub-rule (4), in case the renewal fee is paid for ten years at a time under sub-rule (6A), then, every licence granted or renewed under this rule shall, subject to the provision contained in this rule regarding cancellation, be effective for a period not beyond the 31st December of 10th year of following the date of its issue or renewal."

---

Published in the Maharashtra Government Gazette, Extraordinary Part IV (A) dated November 6, 1998

## REVENUE AND FORESTS DEPARTMENT

**No. SWM. 1096/CR-123 (I)/F-6., Mantralaya, Mumbai 400 032, dated the 6th November, 1998.** — In exercise of the powers conferred by sections 41 and 76 of the Indian Forest Act, 1927 (XVI of 1927), in its application to the State of Maharashtra, and of all other powers enabling it in this behalf, the Government of Maharashtra hereby makes the rules further to amend the Bombay Forest Rules, 1942, namely —

1. These rules may be called **the Bombay Forest (Amendment) Rules, 1998.**

2. In rule 88 of the Bombay Forest Rules, 1942, after sub-rule (4), the following sub-rule shall be inserted namely :—

"(4-a) Notwithstanding anything contained in sub-rule (4), in case the renewal fee is paid for ten years at a time under sub-rule (6-A) then, every licence granted or renewed under this rule shall, subject to the provision contained in this rule regarding cancellation, be effective for a period not beyond the 31st December of 10th year of following th date of its issue or renewal."

---

Published in the Maharashtra Government Gazette, Extraordinary Part IV (A) dated October 16, 1998

## FOOD, CIVIL SUPPLIES AND CONSUMER PROTECTION DEPARTMENT
## ESSENTIAL COMMODITIES ACT, 1955.

**No. RDL. 1894/3227/(6126)/XXIII, Mantralaya, Mumbai-400 032, dated 16th October, 1998.** — In exercise of the powers conferred by clauses (c), (d), (e), (f), (h), (i), (ii) and (j) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (10 of 1955), read with the Government of India, Ministry of Industries and Civil Supplies (Department of Civil Supplies and Co-operation), Order No. S.O. 681 (E), dated the 30th November 1974 and the Government of India, Ministry of Agriculture and Irrigation (Department of Food), Order No. G.S.R. 800, dated the 9th June, 1978 and of all other powers enabling it in this behalf, with the prior concurrences of the Central Government, the Government of Maharashtra hereby amends the Maharashtra Scheduled Commodities Retail Dealers' Licensing Order, 1979, as follows, namely :—

1. This Order may be called **the Maharashtra Schedule Commodities Retail Dealers' Licensing (Third Amendment) Order, 1998.**

2. In the Maharashtra Scheduled Commodities Retail Dealers' Liensing Order, 1979, after clause 4, the following clause shall be inserted, namely :—

"4-A. Restriction as to holding of stock in respect of wheat. — Notwithstanding anything contained in this Order, after expiration of a period of ten days from coming into force of this Order, no licensed Retail dealer under this order shall hold at anytime stock of wheat exceeding one hundred fifty quintals in Mumbai-Thane Rationing Area and hundred quintals in Corporation area and fifty quintals in other areas in the aggregate at any one time and sell them to any person for consumption and not for resale and includes a commission agent who holds such stocks of foodgrains at any one time in the conduct of his business.

Provided that, the State Government shall be competent to grant exemption from stock holding limitation to co-operative societies during in food-grains."

---

Published in the Maharashtra Government Gazette, Extraordinary Part IV (A) dated October 16, 1998

### FOOD, CIVIL SUPPLIES AND CONSUMER PROTECTION DEPARTMENT

**No. RDL. 1894/3227/(6126)/XXIII, Mantralaya, Mumbai-400 032, dated 16th October, 1998.** — In exercise of the powers conferred by sub-section (1) read with clauses (c), (d), (e), (f), (h), (i), (ii) and (j) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (X of 1955), read with the Government of India, Ministry of Agriculture and Irrigation (Department of Food) Order, No. G.S.R. 800, dated the 9th June 1978, and of all other powers enabling it in that behalf, the government of Maharashtra, with the prior concurrence of the Central Government, hereby amends the Maharashtra Foodgrains Dealers' Licensing Order, 1963, as follows namely :—

1. This order may be called **the Maharashtra Foodgrains Dealers' Licensing (Third Amendment) Order, 1998.**

2. In the Maharashtra Foodgrains Dealers Licensing Order, 1963, after clause 6, following clauses 6-A and 6-B shall be added, namely :—

"6-A. Maximum stock of wheat to be stored by a licensed Roller Flour Mills — Notwithstanding anything contained in any Order, after the expiration of a period of ten days coming into force of this Order, no Roller Flour Mill licensed under this order shall hold at any one time stock of wheat exceeding ten days grinding capacity."

"6B. Maximum stock of wheat to be stored by a licensed wholesale dealer — Notwithstanding anything contained in any order, after expiration of a period of ten days from coming into force of this Order, no licensed wholesale dealer under this Order shall hold at any time wheat stock exceeding one hundred fifty metric tonnes in Mumbai-Thane Rationing Area and fifty metric tonnes in other areas of the State."

Provided that, the State Government shall be competent to grant exemption from the stock holding limitation to co-operative societies dealing in foodgrain.

---

Published in the Gujarat Government Gazette, Extraordinary Part IV (A) dated January 1, 1999

### INDUSTRIES AND MINES DEPARTMENT

**No. GU/99/1/MMR/1097/2767/Chh, Sachivalaya, Gandhinagar, 1st January, 1999.** — In exercise of the powers conferred by section 15 of the Mines and Minerals (Regulation and Development) Act, 1957 (67 of 1957), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Minor Mineral Rules, 1966, namely .—

1. (1) These rules may be called **the Gujarat Minor Mineral (Amendment) Rules, 1999.**

(2) They shall come into force at once.

2. In the Gujarat Minor Mineral Rues, 1966, (hereinafter referred to as "the said

rules") in rule 21, in sub-rule (2), for clause (iv) the following shall be substituted namely :—

"(iv) the lease holders who have obtained lease in private land shall pay Seventy five percent of the dead rent, as specified in SCHEDULE-II."

3. In the said rules, for the Schedules I and II, the following schedules shall be substituted, namely :—

## SCHEDULE-I

(See rule 21)

| Sr. No. | Name of minor minerals | Rate of royalty per tonne (in rupees) |
|---|---|---|
| 1 | 2 | 3 |
| 1. | Quartzite | 15 |
| 2. | Sand Stone | 18 |
| 3. | (i) Granite/Dolerite (in Block) | 40 |
|  | (ii) Grainte/Dolerite (in Rubble) | 18 |
| 4. | Other building stone i.e.<br>Slate, Phyllite, Trachyte, Gabbro and others | 18 |
| 5. | Limestone | 18 |
| 6. | (i) Blacktrap | 15 |
|  | (ii) Hard Murrum | 12 |
| 7. | Bentonite/Fuller's earth | 50 |
| 8. | (i) Marble (in Block) | 90 |
|  | (ii) Marble (in Rubble) | 30 |
| 9. | Carbonaceous Shale | 20 |
| 10. | Gravel | 5 |
| 11. | Murrum | 5 |
| 12. | Ordinary Clay | 5 |
| 13. | Ordinary sand/Kankar | 5 |
| 14. | Red Clay :<br>Red Clay used in manufacture of roofing tiles, the royalty in lumpsum per annum shall be charged as under : |  |
|  | (i) Those units producing roof tiles with five Dyes Revolving Press | 10000(per press) |
|  | (ii) Those units producing roofing tiles with single Dye Press | 3000(per press) |
| 15. | Brick Clay :<br>Brick Clay used in manufacture of Bricks, the royalty shall be charged as under :<br>Those brick manufacture units producing bricks, |  |
|  | (i) less than 5 lakhs | Nil |
|  | (ii) 5 lakhs to 15 lakhs | 22,500 |
|  | (iii) Above 15 lakhs to 30 lakhs | 30,000 |
|  | (iv) Above 30 lakhs | 50,000 |
| 16. | Quartzite pebbles | 15 |
| 17. | Any other minor minerals not mentioned above | 18 |

## SCHEDULE-II

**Rate of Dead Rent**

**(See rule 21)**

| Sr No | In respect of Quarry Lease- Name of minor minerals | Rate of dead rent per hector or part thereof. (in rupees) |
|---|---|---|
| 1 | 2 | 3 |
| 1 | Quartzite | 20,000 |
| 2 | Sand Stone | 20,000 |
| 3 | Granite/Dolerite | 30,000 |
| 4 | Other Building stone i.e. Slate, Phyllite, Trachyte, Gabbro and others | 20,000 |
| 5 | Limestone | 20,000 |
| 6 | Blacktrap/hard murrum | 30,000 |
| 7 | Bentonite/Fuller's earth | 25,000 |
| 8 | Marble | 60,000 |
| 9. | Carbonaceous Shale | 15,000 |
| 10 | Gravel | 5,000 |
| 11. | Murrum | Nil |
| 12 | Ordinary Clay | Nil |
| 13 | Ordinary sand/Kankar | 5,000 |
| 14 | Red Clay | Nil |
| 15 | Brick Clay | Nil |
| 16 | Quartzite pebbles | 15,000 |
| 17 | Any other minor minerals not mentioned above | 10,000 |

---

Published in the Gujarat Government Gazette, Extraordinary Part IV (A) dated November 11, 1998

## INDUSTRIES AND MINES DEPARTMENT

No. **GU/98/63/MMR/1097/2767-CHH, Sachivalaya, Gandhinagar, 11th November, 1998.** — In exercise of the powers conferred by section 15 of the Mines and Minerals (Regulation and Development) Act, 1957 (67 of 1957), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Minor Mineral Rules, 1966, namely :—

**1.** (1) These rules may be called **the Gujarat Minor Mineral (Amendment No. 2) Rules, 1998.**

(2) They shall come into force at once

2. In the Gujarat Minor Mineral Rules, 1996 (hereinafter referred to as "the said rules") in rule 21, in sub-rule (2), clauses (v) and (vi) shall be deleted.

3. In the said rules, for the Schedules I and II, the following schedules shall be substituted, namely :—.

**SCHEDULE-I**

**(See rule 21)**

| Sr No | Name of minor minerals | Rate of royalty per tonne (in rupees) |
|---|---|---|
| 1 | 2 | 3 |
| 1 | Quartzite | 25 |
| 2 | Sand Stone | 25 |
| 3. | (i) Granite/Dolerite (in Block) | 75 |

| | | |
|---|---|---|
| | (ii) Granite/Dolerite (in Rubble) | 25 |
| 4 | Other building stone i.e.<br>Slate, Phyllite, Trachyte, Gabbro and others | 25 |
| 5 | Limestone | 25 |
| 6. | Blacktrap/hard murrum | 30 |
| 7. | Bentonite/Fuller's earth | 70 |
| 8. | (i) Marble (in Block) | 150 |
| | (ii) Marble (in Rubble) | 30 |
| 9. | Carbonaceous Shale | 70 |
| 10. | Gravel | 15 |
| 11 | Murrum | 6 |
| 12 | Ordinary Clay | 6 |
| 13 | Ordinary sand/Kankar | 10 |
| 14. | Red Clay | 25 |
| 15. | Brick Clay | 15 |
| 16. | Quartzite pebbles | 25 |
| 17. | Any other minor minerals not mentioned above | Fifteen percent of sale price at the pit's mouth. |

## SCHEDULE-II

### Rate of Dead Rent

(See rule 21)

| Sr. No. | Name of minor minerals | Rate of dead rent per hector or part thereof. (in rupees) |
|---|---|---|
| 1 | 2 | 3 |
| 1. | Quartzite | 25,000 |
| 2. | Sand Stone | 25,000 |
| 3. | Granite/Dolerite | 40,000 |
| 4. | Other Building stone i.e.<br>Slate, Phyllite, Trachyte, Gabbro and others | 25,000 |
| 5. | Limestone | 25,000 |
| 6 | Blacktrap/hard murrum | 30,000 |
| 7. | Bentonite/Fuller's earth | 40,000 |
| 8 | Marble | 60,000 |
| 9 | Carbonaceous Shale | 40,000 |
| 10. | Gravel | 15,000 |
| 11. | Murrum | 10,000 |
| 12 | Ordinary Clay | 10,000 |
| 13. | Ordinary sand/Kankar | 15,000 |
| 14. | Red Clay | 25,000 |
| 15. | Brick Clay | 15,000 |
| 16. | Quartzite pebbles | 25,000 |
| 17. | Any other minor minerals not mentioned above | 15,000 |

---

Published in the Maharashtra Government Gazette, Extraordinary Part IV (A) dated December 19, 1998

## FOOD, CIVIL SUPPLIES AND CONSUMER PROTECTION DEPARTMENT

**No. ECA. 1798/1470/CR-7116/CS-23, Mantralaya Annexe, Mumbai 400 032, dated 19th December, 1998.** — Whereas the Maharashtra Foodgrains Dealers' Licensing Order, 1963, the Maharashtra Sugar Dealers' Licensing Order, 1963, the Maharashtra Gur and Khandsari Dealers' Licensing Order, 1970, the Maharashtra Hydrogenated Vegetable Oils Dealers' Licensing Order, 1970, the Maharashtra Schedule Oil-Seeds and Oil (Dealers' and Millers) Licensing Order, 1977 and the Maharashtra Pulses (Dealers and Millers) Licensing Order, 1977, which have been issued by the Government of Maharashtra after obtaining prior concurrence of the Government of India;

And whereas the Government of Maharashtra considers it expedient, in the public interst, to issue one consolidated order in place of the above mentioned is orders,

Now, therefore, in exercise of the powers conferred by clauses (c), (d), (e), (g), (i), (ii) and (j) of sub-section (2) of section 3 of the Essential Commodities Act 1955 (10 of 1955) read with the Government of India, Ministry of Industries and Civil Supplies (Department of Civil Supplies and Co-operation) Orer No. S.O. 681 (E), dated the 30th November 1974 and Order No. S.O. 682 (E), dated the 30th November, 1974 and the Government of India, Ministry of Agriculture and Irrigation (Department of Food) Order No G.S R. 800, dated the 9th June, 1978 and of all other powers enabling it in this behalf and in supersession of all the previous Orders, issued in this behalf, the Government of Maharashtra hereby makes the following Order, namely :—

**1. Short title, extent and commencement.** — (1) This Order may be called the Maharashtra Schedule Commodities Wholesale Dealers' Licensing Order, 1998.

(2) It extends to the whole of the State of Maharashtra

(3) It shall come into force with effect from 1st January, 1999.

**2. Definitions.** — In this Order unless the context otherwise requires,—

(a) "Collector" in Mumbai Rationing Area means the Controller of Rationing and includes any any Deputy or Assistant Controller of Rationing and elsewhere means the Collector of the district and includes the Additional Collector, the District Supply Officer, an Assistant District Supply Officer, the Tahsildar and such other Officer or Officers as may be authorised by the Collector in this behalf within their respective jurisdiction;

(b) "Commencement date" means the date of commencement of this Order;

(c) "Commissioner" means a Commissioner for a Division appointed under the Maharashtra Land Revenue Code, 1966 and includes Deputy Commissioner (Supply),

(d) "Dal Mill" means the plant and machinery with which and the premises (including the precincts thereof) in which or in any part of which a process of milling of pulses is being carried on or is ordinarily so carried on,

(e) "Dealer" means a person engaged in the business of purchase, sale or storage for sale of any one or more of the scheduled commodities,

(f) "Edible Oils" means any oils used for cooking for human consumption and includes hydrogenated vegetables oils;

(g) "Edible Oil-seeds" means seeds from which edible oils are prepared;

(h) "Existing licence" means a licence issued under the Maharashtra Foodgrains Dealers' Licensing Order, 1963, the Maharashtra Sugar Dealers Licensing Order, 1963, the Maharashtra Gur and Khandsari Dealers' Licensing Order, 1963, the Maharashtra Hydrogenated Vegetable Oils Dealers' Licensing Order, 1970, the Maharashtra Scheduled Oil-Seeds and Oils (Dealers and Millers) Licensing Order, 1997 or the Maharashtra pulses (Dealers and Millers) Licensing Order, 1977 and in force on the commencement date.

(i) "Foodgrains" means any one or more of the foodgrains specified in schedule to this Order including products of such foodgrains other than husk and bran and also includes seed of such foodgrains which are certified or truthfully labelled under the provisions of Seeds Act, 1966 (54 of 1966) and the rules made thereunder.

(j) "Form" means a form appended to this Order;

(k) "Government" means the Government of Maharashtra;

(l) "Gur" means articles commonly known as gur, gol, jaggery and rab and Jaggery powder or shakkar, including uncrystalised sugar in any other form, comprising of original and convertible molasses and other impurities, inherent of foreign prepared by boiling sugarcane juice but does not include raw sugar and palmyra jaggery,

(m) "Khandsari" means a sugar in the manufacture of which neither vacuum pan nor a vacuum evaporator is employed;

(n) "Licence" means a licence granted under this Order;

(o) "Licensee" means a person holding a licence;

(p) "Licensing Authority" in relation to any area forming part of the Mumbai Rationing Area, means any officer not below the rank of Assistant Controller of Rationing who may be appointed to be licensing authority for that area by the Controller of Rationing and in relation to any other ara meas the Tahsildar having jurisdiction over that area or any other officer not below the rank of Tahsildar who may be appointed either by Collector or Government to be a licensing authority for that area,

(q) "Miller" means the owner, occupier or any other person in charge of dal mill or any oil mill;

(r) "Monthly grinding capacity" means daily grinding capacity of a Roller Flour Mill multiplied by 25 days;

(s) "Mumbai Rationing Area" means the area specified as such in Schedule 'A' to the Maharasthra Foodgrains Rationing (Second) Order, 1966,

(t) "Oil mill" means the plan and machinery with which and the premises (including the precincts thereof) in which or in any part of which a manufacturing process of extracting oil from scheduled oil-seeds in being carried on or is ordinarily so carried on, with or without the aid of power;

(u) "Producer" means a person carrying on business of milling any of the pulses.

(v) "Pulses" means any one or more of the pulses specified in schedule or any other Dal whether whole or split with or without husk;

(w) "Roller Flour Mill" means a flour mill in which disintegration of wheat is done by grove steel or iron rollers worked by power,

(x) Schedule Commodity" means any of the commodities specified in Schedule, appended to this Order;

(y) "Sugar means —

(i) any form of sugar containing more than 90 per cent of sucrose, including Khandsari sugar, sugar candy and bura sugar;

(ii) any sugar of crystaline structure;

(iii) sugar in process in vacuum pan sugar factory of raw sugar produced therein

(x) "Wholesale Dealer" means —

(i) in relation to foodgrains a person who carries on business of purchase, sale or storage for sale any one or more varieties of foodgrains in quantities or 50 quintals or more in aggregate at any one time, to other dealers or other persons for sale and includes a commission agent or a sub-wholesaler, who holds stocks of foodgrains for such sales in the conduct of his business,

(ii) in relation, to sugar, a person who carries on business of purchase, sale or storage for sale of sugar in quantities exceeding ten quintals at any one time, but dose note include an industrial undertaking which is engaged in the manufacture or production of sugar and which is registered or licensed under the Industries (Development Regulation) Act, 1951 and an importer who import sugar from outside India

(iii) in relation to gur and Khandsari, a person who carried on business of purchase, sale or storage for sale of gur and Khandsari in quantities exceeding two hundred fifty quintals in aggregate at any one time and includes a commission agent who holds stocks of gur and Khandsari for sale in the conduct of his business;

(iv) In relation to hydrogenated vegetable oil, a person who whether for commission, remuneration or otherwise carried on the business of purchase, sale of storage for sale of any hydrogenated vegetable oil or oils in quantities exceeding 150 kilograms at any one time to other dealers or other persons at wholesale rate;

(v) in relation to pulses, a person who carries on the business of purchase, sale or storage for sale purlses in quantities exceeding five quintals in the aggregate at any one time and sales them to any other daler or person for sale and includes a dal miller and a commission agent who holds such stocks of pulses at one time in the conduct of his business,

(vi) in relation to any edible oilseeds or edible oils a person who, whether for commission, remuneration or otherwise carries on the business of purchase, sale or storage for sale edible oil-seeds or edible oils in quantities exceeding twenty quintals at any one time to other dealer or other persons at wholesale rates and includes a commission agent or a sub-wholesalers, who holds stocks of edible oil-seeds or edible oils in the conduct of his business,

**3. Licensing of Wholesale Dealers.** — No person shall carry on business as a wholesale dealer in any one or more of the schedule commodities except in accordance with the terms and condition of a licence under this order :

Provided that,

(a) a person holding an existing licence for carrying on business as wholesale dealer in any of the scheduled commodities may continue to do so without a licence till the expiry of 90 days from the commencement date;

(b) a person referred to in clause (a) who applies for a licence before the expiry of period referred to in clause (a) or a licensee who applies for the renewal of his licence in accordance with the proisions of clause 6, may, till his application is rejected, continue to carry on business as a wholesale dealer without a licence in the scheduled commodities in respect of which he has applied for a licence or for renewal thereof.

Provided further that, in relation to foodgrains commission agents, who act only on behalf of wholesalers or producers on commission but do not actually hold any stocks in the conduct of business shall not be required to take out a licence.

**4. Issue of Licence.** — (i) Every application for a licene shall be made to the licensing authority in form 'A'. Every such application shall be accompanied by a fee Rs 200/- per commodity i e (1) foodgrains, (2) sugar, (3) gur and khandsari, (4) edible oil and oilseeds, (5) hydrogenated vegetable oil and (6) pulses

(2) Every licence shal be issued in form 'C' and shall be subject to the conditions

specified therein ;

**5. Period of Licence and Fees Chargeable.** — (1) Every licence shall be granted for a period of five years from the date of issue of the licence and shall thereafter be renewed for a period of five years at a time

Provided that, no licence shall be granted for any period beyond the 31st day of December of the fourth year next following the year in which licence is granted

**6. Renewal of licence.** — (1) Every licensee desiring to get his licence renewed for a further period of five years shall before the date of expiry of the licence apply for the renewal to the licensing authority in Form 'B'. Every such applications shall be accompanied by a fee of Rs. 100 per commodity.

(2) No application for renewal made after the date of expiry of the licence shall be entertained by the licensing authority :

Provided that, if such application is made before the 31st January of the year next following the date of expiry of the licence and if the licensing authority is satisfied that the applicant could not apply for renewal of the licence before the date of expiry thereof for sufficient reasons, the licensing authority may entertain the application and renew that licence.

**7. Issue of duplicate licence.** — If a licence held by the licensee is defaced, lost or destroyed, an application furnishing true and correct information in such form as may be required by the licensing authority may be made to it for obtaining a duplicate licence. A fee of Rs 20 per commodity shall be payable alongwith such application. The licensing authority may, after making such enquiry as it may think fit, issue a duplicate licence

**8. Deposit of security.** — Save as otherwise provided in clause 18, every wholesale dealer applying for a licence shall before such a licence is issued to him deposit with the licensing authority, an amount of —

(1) Rs. 500 for foodgrains,

(2) Rs. 2,000 for sugar,

(3) Rs. 500 for gur and khandsari,

(4) Rs. 500 for oil and oilseeds,

(5) Rs. 3,000 for hydrogenated vegetable oils; and

(6) Rs. 500 for pulses.

in cash by way of security deposit for the due performance of the conditions subject to which the licence may be issued to him.

**9. Power to refuse to issue or renew licence.** — The licensing authority may after giving the wholesale dealer concerned an opportunity of stating his case and for reasons to be recorded in writing refuse to issue a licence to him or to renew the licence issued to him.

**10. Fixing of Limit of Stock.** — (1) Maximum stock of wheat to be stored by a Licensed Roller flour Mills :— Notwithstanding anything contained in any order, no Roller Flour Mill licensed under this order shall hold at any one time stock of wheat exceeding ten days grinding capacity.

(2) Maximum stock of wheat to be stored by a licensed wholesale dealers — Nothwithstanding anything contained in any order, no licensed wholesale dealer under this order shall hold at any time wheat stocks eceeding one hundred fifty metric tonnes in Mumbai-Thane Rationing Area, Nagpur and Pune Municipal Corporation Areas and fifty metric tonnes in other Areas of the State :

Provided that the wholesale dealers in Mumbai-Thane Rationing Aera, Nagpur and Pune Municipal Corporation areas, shall hold the maximum stock f one hunded fifty metric tonnes of wheat for a maximum period of ten days and shall also submit the fortnightly returns to the Licensing Authroity, of the stock, receipt and deliveries of wheat

Provided further that the imported wheat under Open General Licence is exempted from the stock holding limit :

Provided further that, the State Government shall be competent to grant exemption from the stock holding limitation to co-operative societies dealing in foodgrains

(3) Maximum stock of Gur to be stored by a licensed wholesale dealer :— No licensee shall at any time hold in stock more than 1000 quintals of Gur.

**11. Contravention of conditions of Licence.** — (1) No licencee or his agent or servant or any other person acting on his behalf shall contravene any of the terms & conditions of the licence.

(2) If the Licensing authority is satisfied that any such licensee or his agent or servant or any othr person acting on his behalf contravene any of the said terms or conditions, it may, without prejudie to any other action that may be taken against him, by order in writing cancel or suspend his licence either in respect of all scheduled commodities covered by it or in respect of such of close commodities as it may think fit:

Provided that no order shall be made under this clause, unless the licensee has been given a reasonable opportunity of stating his case against the proposed cancellation or as the case may be, suspension.

**12. Forfeiture of security deposit.** — (1) Without prejudice to the provisions of clause 11, if the licensing authority is satisfied that the licensee has contravened any of the terms or conditions specified in the licence and that a forfeiture of the security deposit is called for, it may, after giving the licensee a reasonable opportunity of stating his case against such forfeiture, by order in writing forfeit the whole or any part of the security deposit deposited by him and communicate a copy of such order to the licensee.

Provided that, where a cancellation of the licence is duly ordered by licensing authority, the order of cancellation shall also be accompanied by an order forfeiting the entire deposit.

(2) If a licensee carries on business as a whole sale dealer after the date of expiry of his licence without applying for renewal thereof before that date then :—

(i) Where the licensee applies for the renewal of his licence before the 31st day of January of the said year next following the date of expiry of the licence, the licensing authority may, by order in writing forfeit to Government 25 percent of the security deposit deposited by him; and

(ii) Where the licensee does not apply for the renewal of his licence before the 31st day of January of the said year, it may, by order in writing forfeit to Government the whole of security deposit deposited by him

(3) If by reason of forfeiture under sub-clause (1) or sub-clause (2), the amount of security deposit kept by the licensee falls short of the amount required to be deposited by him under clause 8, he shall, on being required to do so, forthwith deposit further security to make up that amount.

(4) If, at any time, the licensee surrenders his licence to the licensing authority or if within thirty days from the date of expiry of his licensee, he gives an intimation

# PART IV

# RAJASTHAN ACTS,ORDINANCES & NOTIFICATIONS

# 1999

**PUBLISHED INTHE RAJASTHAN GAZETTE, EXTRAORDINARY, PART IV-A, DATED 30TH MARCH, 1998.**

## THE RAJASTHAN LEGISLATIVE ASSEMBLY (OFFICERS AND MEMBERS EMOLUMENTS AND PENSION) (AMENDMENT) ACT, 1998.

## RAJASTHAN ACT NO. 5 OF 1998

[Received the assent of the Governor on the 27th day of March, 1998]

An Act further to amend the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) Act, 1956.

Be it enacted by the Rajasthan State Legislature in the Forty-ninth Year of the Republic of India, as follows :-

1. **Short title and commencement.** (1) This Act may be called the **Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment) Act, 1998.**

(2) It shall come into force at once.

### STATEMENT OF OBJECTS AND REASONS

Looking to the rise in prices, the salaries, pension and/or other allowances or facilities presently payable to the officers and members of the Rajasthan Legislative assembly and leader of the opposition and also the Government Chief whip and Deputy Government Chief whip appear to be inadequate.

Amendment in secs. 3, 3-A, 4, 4-A, 5, 6, 7, 8, 8-B, 8-C and Sec. 9 of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) Act, 1956 are, therefore, sought to be made for the purpose of making suitable increase in salaries, pension and/or allowances etc.

2. **Amendment of Sec.3, Rajasthan Act No.6 of 1957.** In Sec. 3 of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) Act, 1956 (Act No. 6 of 1957), hereinafter referred to as the principal Act,-

(a) in clause (a) of sub-sec. (1), for the expression "seven thousand rupees", the expression "ten thousand five hundred rupees" shall be substituted;

(b) in clause (b) of sub-sec. (1), for the expression "six thousand rupees", the expression "nine thousand rupees" shall be substituted; and

(c) in sub-sec. (2) for the expression "Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Second Amendment) Act, 1994 (Rajasthan Act No. 15 of 1994)", the expression "Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment) Act, 1998 (Act No. 5 of 1998)" shall be substituted.

3. **Amendment of Sec. 3-A, Rajasthan Act No. 6 of 1957.** For the existing Sec. 3-A of the principal Act, the following shall be substituted, namely :-

"3-A. **Sumptuary Allowance.** In addition to the salary payable under Sec. 3 there shall be paid with effect from the date of commencement of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment) Act, 1998 (Act No. 5 of 1998), to the Speaker and the Deputy Speaker of the Legislative Assembly a sumptuary allowance of six thousand rupees and four thousand rupees per mensem respectively."

**4. Amendment of Sec. 4, Rajasthan Act No. 6 of 1957.** In Sec. 4 of the principal Act, for the expression "two thousand rupees per mensem with effect from 1st day of October, 1992", the expression "three thousand rupees per mensem with effect from the date of commencement of the Rajasthan Legislative Assembly (Officers and members Emoluments and Pension) (Amendment) Act, 1998 (Act No. 5 of 1998)" shall be substituted.

**5. Amendment of Sec.4-A, Rajasthan Act No. 6 of 1957.** In Sec. 4-A of the principal Act,-

(a) in sub-sec. (1) -

(i) for the expression "with effect from the date of commencement of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment) Act, 1991(Rajasthan Act No.10 of 1991), there shall be paid per mensem , to every person, who has served as a Member of the Rajasthan Legislative Assembly,-

(i) for any period upto five years, whether continuous or not, a pension of rupees five hundred;

(ii) for any period beyond five years but upto ten years, whether continuous or not, a pension of rupees one thousand;

(iii) for any period beyond ten years but upto fifteen years, whether continuos or not, a pension of rupees one thousand and five hundred,

(iv) for any period beyond fifteen years but upto twenty years, whether continuos or not, a pension of rupees two thousand and five hundred;

(v) for any period beyond twenty five years, whether continous or not, a pension of rupees three thousand", the expression, -

"with effect from the date of commencement of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment) Act, 1998 (Act No. 5 of 1998) there shall be paid per mensem to every person, who has served as a member of the Rajasthan Legislative Assembly, -

(i) for any period upto five years whether continuous or not, a pension of rupees one thousand.

(ii) for any period beyond five years but upto ten years, whether continuous or not, a pension of rupees one thousand seven hundred fifty;

(iii) for any period beyond ten but upto fifteen years, whether continuous or not, a pension of rupees two thousand five hundred,

(iv) for any period beyond fifteen years but upto twenty years, whether continuous or not, a pension of rupess three thousand two hundred fifty;

(v) for any period beyond twenty years but upto twenty five years, whether continuous or not, a pension of rupees four thousand;

(vi) for any period beyond twenty five years but upto thirty years, whether continuous or not, a pension of rupees four thousand seven hundred fifty;

(vii) for any period beyond thirty years but upto thirty five years, whether continuous or not, a pension of rupees five thousand five hundred;

(viii) for any period beyond thirty five years but upto forty years, whether continuous or not, a pension of rupees six thousand two hundred fifty;

(ix) for any period beyond forty five years but upto fifty years, whether continuous or not, a pension of rupess seven thousand;

(x) for any period beyond forty five years but upto fifty years, whether continuous or not, a pension of rupees seven thousand seven hundred fifty;

(xi) for any period beyond fifty years but upto fifty five years, whether continuous or not, a pension of rupees eight thousand five hundred;

(xii) for any period beyond fifty five years but upto sixty years, whether continuous or not a pension of rupees nine thousand two hundred fifty; and

(xiii) for any period beyond sixty years whether continuous or not, a pension of rupees ten thousand;" shall be substituted.

(ii) in the existing third proviso, for the expression "Five thousand rupees" wherever occurring, the expression "ten thousand rupees" shall be substituted, and

(b) for the existing sub-sec. (2), the following shall be substituted, namely :-

"(2) **Subject to rules,** if any, made in this behalf by the State Government, every person entitled to pension under sub-sec. (1), shall with effect from the date of commencement of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment ) Act, 1998 (Act No. 5 of 1998), be entitled also to the reimbursement on account of medical treatment of a sum not exceeding rupees two thousand four hundred per annum and shall further be entitled to any expenditure incurred beyond rupees two thousand four hundred if the same is incurred for treatment as an Indoor Patient in any Government Hospital of the State, and also to one free non-transferable pass upto the age of 65 years which would entitle him and any other person accompanying him to travel at any time by the Rajasthan State Road Transport Corporation Service on whichever route it operates, on such class of accommodation and subject to such conditions as may be prescribed:

Provided that there such person is also entitled to any of the said facilities for the time being as the President, Vice-President, or Governor or any State or the Administrator of any Union Territory or as Member of Parliament or of any other State Legislative or the National Capital Territory of Delhi, or from the Central Government or any State Government, or any Corporation owned or controlled by the Central Government or any State Government, or any local authority, under any law or otherwise, he shall not be entitled to that facility to that extent.".

6. **Amendment of Sec. 5, Rajasthan Act No. 6 of 1957.** - In Sec. 5 of the principal Act, -

(a) for the existing sub-sec. (1), the following shall be substituted, namely :-

"(1) There shall be paid, with effect from the date of commencement of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment) Act, 1998 (Act. No. 5 of 1998) or with effect from the date on which he may thereafter enter upon his office, whichever may be later, a salary of nine thousand seven hundred fifty rupees per mensem to the Government Chief Whip and a salary of nine thousand rupees per mensem to the Deputy Government Chief Whip."; and

(b) for the existing sub-sec. (2), the following shall be substituted, namely :-

"(2) In addition to the salary payable under sub-sec. (1) there shall be paid, with effect from the date of commencement of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment) Act, 1998 (Act No. 5 of 1998) or with effect from the date on which he may thereafter enter upon his office, whichever may be later, to the Government Chief Whip and Deputy Government Chief Whip, a sumptuary allowance of five thousand rupees and four thousand rupees per mensem, respectively.".

7. **Amendment of Sec. 6. Rajasthan Act No. 6 of 1957.** In Sec. 6 of the principal Act, for the expression "There shall be paid to the Leader of the Opposition with effect from the date of commencement of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Second Amendment) Act, 1994 (Rajasthan Act No. 15 of 1994) or with effect from the date on which he may thereafter enter upon his office, whichever may be later, a salary of six thousand and five hundred rupees and with effect

from 1st October, 1992 a sumptuary allowance of three thousand seven hundred fifty rupees per mensem". the expression "There shall be paid to the Leader of the Opposition with effect from the date of commencement of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment) Act, 1998 (Act No 5 of 1998) or whichever may be later, a salary of nine thousand seven hundred fifty rupees and a sumptuary allowance of five thousand rupees per mensem " shall be substituted.

8. **Amendment of Sec. 8, Rajasthan Act No. 6 of 1957** In clause (b) of sub-sec (1) of Sec. 8 of the principal Act. for the expression "daily allowance at the rate of one hundred and twenty five rupees per day", the expression "daily allowance at the rate of two hundred rupees per day within the State and three hundred rupees per day outside the State" shall be substituted.

9. **Amendment of Sec. 8-B Rajasthan Act No. 6 of 1957.** In sub-sec (1) of Sec 8-B of the principal Act, for the expresison "rupees thirty five thousand" occurring after the expression "aggregrate fare where of shall not exceed" and before the expression "in such a manner and subject to such conditions" the expression "rupees fifty thousand" shall be substituted.

10. **Amendment of Sec. 8-C, Rajasthan Act No. 6 of 1957.** In sub-sec. (1) of Sec.8-C of the principal Act. for the expression "rupees five thousand per month". the expression "six thousand per month" shall be substituted.

11. **Amendment of Sec. 9, Rajasthan Act, No. 6 of 1957.** In Sec. 9 of the principal Act. -

(a) in clause (i) of the Explanation to sub-sec. (1), for the expression "rupees seven hundred and fifty per month", the expression "rupees one thousand five hundred per month" shall be substituted;

(b) for the existing Clause (iii) of the Explanation to the sub-sec. (1) the following shall be substituted, namely :-

"(iii) supply of furniture worth fifty thousand rupees, free of charge, to members residing at Jaipur in the Government accommodation or in the accommodation owned or hired by them with effect from the date of commencement of the Rajasthan Legislative Assembly (Officers and Members Emoluments and Pension) (Amendment) Act, 1998 (Act No. 5 of 1998) or from the date of occupation of such accommodation whichever is later.". and

(c) in sub-sec. (1-A), for the expression "rupees six hundred and twenty five", the expression "rupees one thousand" shall be substituted.

---

**PUBLISHED IN THE RAJASTHAN GAZETTE, EXTRAORDINARY, PART IV-A, DATED SEPTEMBER 2, 1998**

## THE RAJASTHAN SANSKRIT UNIVERSITY ACT, 1998

## RAJASTHAN (ACT NO. 10 OF 1998)

**[Received the Assent of the Governor on the 2nd day of September, 1998]**

An Act to provide for the establishment of a Sanskrit University in the State of Rajasthan for the purpose of the prosecution of elaborate studies in and for the teaching of Sanskrit Literature in its entirety, and to provide for continued specialised research and other matters ancillary thereto, and presenting with practical interpretation of the complex and occult knowledge and science contained in the Sanskrit Literature in simple research based scientific manner, as also for bringing the results and achievement of othe important researches into light.

Be it enacted by the Rajasthan State Legislature in the forty-ninth year of the Republic of India, as follows :-

1. **Short title and commencement,-** (10 This Act may be called Rajasthan Sanskrit University Act, 1998

2. **Definitions,-** In this Act, unless the context otherwise requires,-

(a) "teacher" means a professor. Associate Professor, Assistant Professor. Reader or Lecturer or any other person appointed or recognised by the University or as the case may be. by an affiliated college, for imparting instructions to students or guiding research work or giving training and includes a person declared by the statutes to be a teacher ;

(b) "Officer" means an officer as specified in section 10 or otherwise employed in the University. and designated as such under the statutes of the University ;

(c) "ordinance" or "an ordinance of the University" shall mean an ordinance made under section 26;

(d) "approved" means approved by the University under the provisions of this Act;

(e) "employee" means a person other than a teacher of the University, appointed in or by the University,

(f) "hostel" means a place of residence maintained or recognised by the University for students of the University either as a part of or separate from a college.

(g) "regular student" means a person who has taken regular admission in any department of the University, affiliated or constituent college or approved institution of the University for taking a course of study for a degree, diploma, certificate or other academic distinction,

(h) "statutes" mean the statutes of the University governing the matters of policy and procedure in the University, made under this Act, and as amended from time to time.

(i) "registered graduate" means a graduate registered under the provisions of this Act and the statutes;

(j) "Principal" means the head of the constituent or affiliated college or the Chief Executive Officer duly appointed under this Act as such;

(k) "authority" means an authority as specified in or declared under section 15;

(l) "recognised" means recognised by the University under the provisions of this Act:

(m) "State" means the State of Rajasthan;

(n) "regulations" means the regulations made by any authority of the University under this Act;

(o) "University" means the Rajasthan Sanskrit University established by this Act:

(p) "University teacher" means a person appointed by the University under the provisions of this Act for imparting instructions;

(q) "prescribed" means prescribed by the statutes, ordinances and regulations of the University;

(r) "non collegiate student" means a person who is not a regular student;

(s) "faculty" means a faculty constituted under the provisions of this Act;

(t) "government" means the Government of Rajasthan;

(u) "affiliated college" means a college admitted to the privileges of the University;

(v) "institution" means an institution recognised or approved as such by the University under the provisions of this Act.

3. **Object of the University.** The University shall extend and regulate its functions for the following objects, namely :-

(a) imparting education of the knowledge of the Sanskrit lietrature through various courses;

(b) initiating and promoting research work in the Sanskrit literature and its various branches;

(c) for undertaking extension education programmes in the Sanskrit literature;

(d) training to the Sanskrit teachers with a view to make their knowledge upto date;

(e) organising specially designed orientation programmes in teaching methodologies and pedagogy;

(f) updating and modernising curricular and undertaking the work relating to examination reforms; and

(g) such other work, activities or projects as the University may deem proper to undertake in order to achieve the objects for which it has been establihed.

**4. University to be a body corporate.** (1) There shall be constituted in the State of Rajasthan a University by the name of the Rajasthan Sanskrit University.

(2) The University shall consist of a Chancellor, a Vice-Chancellor, an Executive Council, and Academic Council and such other authorities and officer as may be specified in this Act or in the statutes made thereunder.

(3) The University shall be a body corporate having perpetual succession and a common seal and may sue or be sued by its corporate name

(4) The University shall be competent to acquire, hold, manage, lease, sell or otherwise transfer any movable or immovable property including trust property which may be vested in or acquired by the University and may also borrow moneys from the Central Government or the State Government or any financial institution approved by the Government. The University may enter into contract and do all other acts or things which are necessary for the purposes of this Act.

(5) In all suits and proceedings by or against the University, the pleadings shall be signed and verified by the officer authorised by the Vice-Chancellor.

(6) The headquarters of the University shall be at Jaipur.

**5. Powers and functions of the University.** The University shall exercise the powers and discharge the functions as under :-

(1) to establish faculties, departments or college for the advanced studies and teaching in various subjects of the Sanskrit literature and to maintain them according to the requirements;

(2) to affiliate all Sanskrit colleges and Sanskrit training colleges established in the State;

(3) to confer degrees, diplomas, certificates and other distinctions on such persons,-

(a) who have persued a prescribed course of study in the University or its affiliated or constituent colleges or approved institutions as regular students or have appeared at and passed the examinations of the University, subject to the conditions prescribed in the ordinances and statutes;

(b) who have not persued a course of study subject to the conditions determined by the University from time to time, in the University or its affiliated or constituent colleges or approved institutions but have appeared at and passed the examinations conducted by the University, in accordance with the provisions contained in the ordinances and statutes of the University :

Provided that such persons have been residing within the State of Rajasthan for a period as specified by the University in the ordinances and statutes.

(4) to prescribe cource of study for the degree diploma and certificate awarded by the University or for other purposes;

(5) to provide for imparting of instructions for graduate, post-graduate studies and research work in Sanskrit lietrature in the University as also to conduct examination therefore

(6) to establish special Chair for the prosecution of studies in the Sanskrit lietrature;

(7) to confer honorary degrees or other distinctions to important persons, scholars and experts approved by the manner prescribed in the statutes;

(8) to make provisions for private education and training, in the manner prescribed in the statutes, ordinances and regulations;

(9) to create posts of Professor, Associate Professor, and Assistant Professor and any other teaching non-teaching posts, required by the University and to make appointment thereon;

(10) to inspect affiliated colleges and approved institutions and to maintain proper standards of teaching, instructions and training in them,

(11) to construct, maintain and manage buildings, offices, residences, hostels, etc. for teachers, students, officers and staff.

(12) to enforce and maintain discipline among the teachers, students, officers and staff and to make necessary arrangements in order to promote their welfare and to improve their service conditions;

(13) to institute and award fellowships, scholarships, prizes etc in accordance with the statutes,

(14) to fix and collect fees and other charges as may be prescribed;

(15) to borrow sums of money with the previous approval of the State Government;

(16) to receive donations, grants, gifts (movable or immovable), presents and aid for the fulfilment of specified objects of the University;

(17) to make grants from the funds of the University for assistance to extra mural teaching;

(18) to seek co-operation from University Grants Commission, other Universities, Authorities and Institutions for the objects of the University; and

(19) to do all such other acts which may, whether they are incidental to the aforesaid acts or not, be necessary to further the objects of the University or which may be incidental or ancillary to achieve these objects.

6. **Territorial Jurisdiction.** Notwithstanding any-thing contained to the contrary in the University of Rajasthan Act, 1946, The Jai Narain Vyas University Act, 1962 (Rajasthan Act 17 of 1962), The Mohan Lal Sukhadia University Act, 1962 (Rajasthan Act 18 of 1962), The Kota Open University Act, 1987 (Rajasthan Act 35 of 1987), The Maharishi Dayanand Saraswati University ACt, 1987 (Rajasthan Act 38 of 1987) and any other law for the time being in force, the jurisdiction of the University, regarding study and teaching of the Sanskrit lietrature, shall extend and the powers conferred by or under this Act shall be exercisable throughout the territory of the State of Rajasthan.

7. **University open to all classes.** The University shall, subject to the provisions of the ordinances and the statutes, be open to all persons irrespective of their caste, creed, race, class or sex :

Provided that no religious instructions or training shall be imparted in an academic institutions affiliated to or recognised by this University which is wholly maintained or aided by the State Fundes unless the consent, of the student, in the case of his being a major and, of the guardian of the minor, in the case of a minor, has been obtained.

8. **Teaching in the University.** (1) All teacing work recognised by the University shall be conducted either, -

(a) in the University; or

(b) in the affiliated colleges; or

(c) in the recognised institutions.

(2) The courses of study and other activities prescribed by the statutes, ordinances

and regulations shall be observed by the University, all affiliated colleges and recognised institutions

9. **Chancellor.** (1) The Governor of the State shall be the ex-offico Chancellor of the University and by virtue of that he shall be the Head of the University

(2) The Chancellor, when present in the convocation, shall preside over it.

(3) The Chancellor shall have power to order an inspection, by such person or persons as he may nominate, of the University and its buildings, centres, libraries, museums, workshops, equipments and examinations and also of any institutions, college or hostel administered, controlled or maintained by the University as well as of the examinations, teaching and other work conducted by the University or to direct the conduct of an inquiry relating thereto An inspection may be made or inquiry may be conducted in respect of any matter connected with the administration of the University or Finance as per directions of the Chancellor The Chancellor shall in every case, give notice to the University of his intention to make the inspection or to conduct the inquiry and in that case the University may present its case

(4) The Chancellor may give such directions to the Vice-Chancellor, about the results of such inspection or inquiry as he thinks proper

(5) If the Vice-Chancellor does not within reasonable time, take action to the satisfaction of the Chancellor, the Chancellor may after considering the explanation or report, if any, submitted by the Vice-Chancellor, issue such directions, as he may deem proper, and the University shall be bound to comply with them.

(6) The power to give acceptance to add, delete or modify any provisions in the statutes made for the first time under this Act shall vest in the Chancellor

(7) The Chancellor shall have such other powers as may be conferred on him by the statutes or ordinances

(8) The Chancellor may, at any time, on his being satisfied when he deems necessary to do so, communicating the reason in writing, remove or suspend the Vice-Chancellor from the post. The Chancellor, before doing so, shall give a reasonable opportunity of hearing to the Vice-Chancellor personally or in writing or both

10. **Officers of the University.** The following shall be the officers of the University.-

(i) Vice-Chancellor;

(ii) Registrar;

(iii) All Deans, and

(iv) Any other person serving in the University who may be declared by the statutes to be the officer of the University.

11. **Vice Chancellor.** (1) The Vice Chancellor shall be a whole time salaried officer of the University and shall be appointed by the Chancellor upon the recommendation of a Selection Committee, and after obtaining the advice of the State Government thereon :

Provided that the first Vice-Chancellor of the University shall be appointed by the Chancellor in consultation with the State Government, on such terms and conditions as the Chancellor may determine and for a period not exceeding three years.

(2) The Selection Committee referred to in sub-section (1) shall consist of the following :-

(i) a person nominated by the Executive Council who should not be connected with the University, or any college affiliated to the University or any approved institution thereof ;

(ii) one eminent educationist nominated by the Chancellor; and

(iii) one person nominated by the University grants Commission.

(3) The Chancellor shall appoint one of the members of the Selection Committee.

# PART VI

# MAHARASHTRA ACTS & ORDINANCES

# 1999

## THE MAHARASHTRA APPROPRIATION ACT, 1998

The Following Act of the Maharashtra Legislature received the assent of the Governor on 27th April, 1998 and was published in the Maharashtra Government Gazette, Extra-ordinary Part VIII, dated 27th April, 1998.

### MAHARASHTRA ACT NO. XV OF 1998

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State for the services of the year ending on the thrity-first day of March 1999.

WHEREAS by virtue of Article 204 of the Constitution of India, it is necessary to provide for the passing of an Appropriation Act for the appropriation of sums from and out of the Consolidated Fund of the State for the services of the year ending on the thirty-first day of March 1999; and for the purpose of authorising payment of the said sums; It is hereby enacted in the Forty-ninth Year of the Republic of India as follows : -

1. **Short title.** - This Act may be called the **Maharashtra Appropriation Act, 1998.**

(Not reproduced)

---

## THE MAHARASHTRA HOUSING AND AREA DEVELOPMENT (AMENDMENT) ACT, 1998.

The Following Act of the Maharshtra Legislature received the assent of the Governor on 4th May, 1998 and was published in the Maharshtra Government Gazette, Extra-ordinary Part VIII, dated 4th May, 1998.

### MAHARASHTRA ACT NO. XVI OF 1998

An Act further to amend the Maharshtra Housing and Area Development Act, 1976.

WHEREAS it is expedient further to amend the Maharshtra Housing and Area Development Act, 1976, for the purpose hereinafter appearing; It is hereby enacted in the Forty-ninth Year of the Republic of India as follows : -

1. **Short title and commencement.** - This Act may be called the **Maharshtra Housing and Area Development (Amendment) Act, 1998.**

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. **Amend of section 83 of Mah. XXVIII of 1977.**- In section 83 of the Maharashtra Housing and Area Development Act, 1976 (hereinafter referred to as "the principal Act"),-

(a) in sub-section (1), after clause (o), the following clause shall be added, namely:-

"(p) building which is subjected to repairs amounting to reconstruction as certified by Mumbai Corporation.";

(b) sub-section (2) shall be deleted.

3. **Substitution of section 85 of Mah. XXVIII of 1977.** - For section 85 of the principal Act, the following section shall be substituted namely, -

"85. **Mumbai Corporation to credit cess amount to Government.** - Within a period of fifteen days from the date of recovery of the cess, the amount so recovered shall, after deducting therefrom the amount equal to five per cent of the amount of cess recovered by it, be paid by the Mumbai Corporation to the State Government."

**4. Amendment of section 88 of Mah. XXVIII of 1977.** - In section 88 of the principal Act, in sub-section (3) for the word "seven hundred and fifty rupees", wherever they occur, the words, "one thousand rupees" shall be substituted.

**5. Amendment of section 92 of Mah. XXVIII of 1977.** - In section 92 of the principal Act, -

(a) in sub-section (2), the portion beginning with the words "but in no case" and ending with the words "as the Board may determine" shall be deleted;

(b) after sub-section (2), the following proviso shall be inserted namely :-

"Provided that, in the case of an occupier of a residential tenement the floor area of the accommodation in the reconstructed building, shall not be less than the 20.90 square metres and more than the the 70 square metres ".

**6. Amendment of section 94 of Mah. XXVIII of 1977.** - In section 94 of the principal Act, for sub-section (5), the following sub-section shall be substituted, namely:-

"(5) Subject to the provisions of this section, every occupier whether or not he accepts temporary accommodation, shall have a right to get such accommodation in the new building free of cost. Occupiers of the new building shall be required to form a co-operative housing society under the Maharashtra Co-operative Societies Act, 1960. The ownership of the new building shall then be transferred by the Board in the name of such Co-operative housing society of the occupiers.

(6) If any occupier of a new building, after accepting and occupying the accommodation allotted to him, fails to become a member of the co-operative housing society formed by the occupiers of such building with a period of three months from the date of allotment or the date specified by the Board, the right of such occupier to get such accommodation shall stand forfeited and the occupier, who is occupying the new accommodation, shall be liable for eviction and the reponsibility of the Board to provide him any accommodation shall cease."

**7. Insertion of section 95-A in Mah. XXVIII of 1977.** - After section 95 of the principal Act, the following section shall be inserted, namley : -

"**95-A. Summary eviction of occupiers in certain cases.** - (1) Where the owner of a building or the members of the proposed co-operative housing society of the occupiers of the said building, submits a proposal to the Board for reconstruction of the building, after obtaining the written consent of not less than 70 per cent of the total occupiers of that building and a No Objection Certificate for such reconstruction of the buildings is issued by Board, to the owner or to the proposed co-operative housing society of the occupiers, as the case may be, then it shall be binding on all the occupiers to vacate the premises :

Provided that, it shall be incumbent upon the holder of such No Objection Certificate to make available all the occupants of such building alternate temporary accommodation.

(2) On refusal by any of the occupant to vacate the premises as provided in sub-section (1), on being approached by the holder of such No Objection Certificate for eviction of such occupiers, it would be competent for the Board, notwithstanding anything contained in Chapters VI and Chapter VII of this Act, to effect summary eviction of such occupiers.

(3) Any person occupying any premises, land, building or structure of the Board unauthorisedly or without specific written permission of the Board in this behalf shall, notwithstanding anything contained in Chapters VI and VII of this Act, be liable for summary eviction.

(4) Any person who refuses to vacate such premises or obstructs such eviction shall be conviction, be punishable with imprisonment for a term which may extend to one year or with fine which may extend to five thousand rupees, or with both."

**8. Substitution of section 97 of Mah. XXVIII of 1977.** - For section 97 of the principal Act, the following section shall be substituted; namely : -

"97. **Contribution by State Government, Mumbai Corporation and Authority.** (1) The State Government shall, under appropriation duly made by law in this behalf, pay an annual contribution to the Authority equal to the amount of cess recovered during that year, and the Mumbai Corporation shall pay the annual contribution of rupees ten crores to the Authority.

(2) The Authority from its own funds shall pay an annual contribution of rupees ten crores to the Board for the purpose of reconstruction of the buildings."

## THE BOMBAY PROHIBITION (AMENDMENT) ACT, 1998.

The Following Act of the Maharashtra Legislature recieved the assent of the Governor on 18th May, 1998 and was published in the Maharashtra Government Gazette, Extra-ordinary Part VIII, dated 18th May, 1998.

### MAHARASHTRA ACT NO. XVIII OF 1998.

An Act further to amend the Bombay Prohibition Act, 1949.

WHEREAS it is expedient further to amend the Bombay Prohibition Act, 1949. for the purposes hereinafter appearing; It is hereby enacted in the Forty-ninth Year of the Republic of India as follows : -

1. **Short title.** - (1) This Act may be called the **Bombay Prohibition (Amendment) Act, 1998.**

2. **Amendment of section 114 of Bom. XXV of 1949.** - In section 114 of the Bombay Prohibition Act, 1949, in sub-section (1), for the portion beginning with the words "may be recovered from any person" and ending with the words "arrears of land revenue", the following shall be substituted, namely : -

"if not paid within the due date or the prescribed period shall be recovered from any person liable to pay the same or from his surety, if any, with simple interest at the rate of 2 per cent per month, from the date it has become due, as if they were arrears of land revenue."

## THE MAHARASHTRA DISTRICT PLANNING COMMITTEES (CONSTITUTION AND FUNCTIONS) ACT, 1998.

The Following Act of the Maharashtra Legislature received the assent of the Governor on 9th October, 1998 and was published in the Maharashtra Government Gazette, Extra-ordinary Part VIII, dated 9th October, 1988.

### MAHARASHTRA ACT NO. XXIV OF 1998

An Act to provide for constituting at the district level a District Planning Committee to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole; and to provide for matters connected therewith or incidental thereto.

WHEREAS, it is expedient to enact a law to provide for constituting at the district level a District Planning Committee to consolidate the plans prepared by the Panchayats and Municipalities in the district and to prepare a draft development plan for the district as a whole; and to provide for matters connected therewith or incidental thereto; It is hereby enacted in the Forty-ninth Year of the Republic of India as follows :-

### CHAPTER 1

### PRELIMINARY

1. **Short title, extent and commencement.** - (1) This Act may be called the **Maharashtra District Planning Committees (Constitution and Functions) Act, 1998.**

(2) It extends to the whole of the State of Maharashtra, excluding the Scheduled Areas decleared by the President of India, from time to time, in exercise of the powers conferred by paragraph 6 of the Fifth Schedule to the Constitution of India.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. **Definitions.** - In this Act, unless the context otherwise requires, -

(a) "Backward Class of citizens" means such classes or parts of or groups within such classes as are declared, from time to time, by the State Government to be Other Backward Classes, Vimukta Jatis, Nomadic Tribes and Special Backward Class;

(b) "Constitution" means the Constitution of India;

(c) "development plan" means socio-economic development plan for primary, secondary and tertiary sectors of economy as outlined in the Five Year Plan and the Annual Plan of the Country in general and State in particular;

(d) "district" means a district as defined in clause (b) of Article 243-P of the Constitution;

(e) "Minister-in-charge of the district" means a Minister designated by the State Government to be the Minister-in-charge of the district;

(f) "Municipality" means a Municipality as defined in clause (e) of Article 243-P of the Constitution;

(g) "Panchayat" means a "Village Panchayat" constituted under the Bombay Village Panchayats Act, 1958 and the Panchayat Samitis and Zilla Parishads means the Panchayat Samitis and Zilla Parishads contituted udner the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961.

(h) "population" means the population ascertained at the last preceding census of which the relevant figures have been published;

(i) "prescribed" means prescribed by rules made under this Act;

(j) "rural area" means area comprising all Panchayats in a district;

(k) "Scheduled Castes" means such castes, races or tribes or parts of, or groups within such castes, races or tribes as are deemed to be the Scheduled Castes in relation to the State of Maharashtra under Article 341 of the Constitution;

(l) "Scheduled Tribes" means such tribes or tribal communities or parts of, or groups within, such tribes or tribal communities as are deemed to be the Scheduled Tribes in relation to the State of Maharashtra under Article 342 of the Constitution.

## CHAPTER II

## CONSTITUTION AND FUNCTIONS OF THE DISTRICT PLANNING COMMITTEE

3. **Constitution of District Planning Committee.** - (1) There shall be District Planning Committee for every district consistiting of not less than thirty and not more than fifty members as provided in sub-section (2) to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole.

(2) The District Planning Committe, for district with population of, -

(i) not more than twenty lakhs, shall have thirty members;

(ii) more than twenty lakhs, but not more than thirty lakhs, shall have forty members; and

(iii) more than thirty lakhs, shall have fifty members.

(3) Every District Planning Committee shall consist of the following members, namely :-

I. Ex-officio Members. -

(a) Minister-in-charge of the district;

(b) President of the Zilla Parishad;

(c) One representative of the concerned Statutory Development Board for the district;

(d) Divisional Commissioner of the District,

(e) Collector of the district;

(f) Chief Executive Officer of the Zilla Parishad.

II. Nominated Members - The State Government shall, in case of a district having forty members, nominate two and in case of a district having fifty members nominate four members, having knowledge relating to District Planning, in addition to the Ex-officio members.

III. Elected Members. - (a) Of the total number of members of the District Planning Committee not less than four-fiths shall be elected by, and from amongst, the elected members of the Panchayat at the district level and of the Municipalities in the district, in proportion to the ratio between the population of the rural areas and of the urban areas in the district.

(b) The members to be elected under clause (a) to the District Planning Committee shall be elected by single vote from amongst the voters in the electoral college earmarked for the purpose.

(c) The election of members shall be conducted in accordance with the system specified in clause (b), by such authority or officer and in such manner as may be prescribed.

IV. Special invitees. - The members of Parliament, the members of the Maharshtra State legislature elected from or ordinary residents of, the area of the District Planning Committee and shall have a right to take part in the deliberations of the meetings of the committee.

(4) The Minister-in-charge of the district shall be the Chairperson of the District Planning Committee and the Collector of the district shall be the Member-Secretary of the District Planning Committee.

(5) In the absence of the Chairperson at any meeting of the District Planning Committee, the members may elect the Vice-Chiairperson from amongst themselves to preside over the meeting.

4. **Reservation of seats.** - (1) In the seats to be filled-in by elections in the District Planning Committee there shall be seats reserved for persons belonging to the Scheduled Castes, Scheduled Tribes, Backward Class of Citizens and women, as provided in sub-sections (2) and (3), in the prescribed manner.

(2) The number of seats to be reserved for the persons belonging to the Scheduled Castes and Scheduled Tribes in the District Planning Committee shall bear as nearly as may be, the same proportion to the total number of members to the elected from the urban or rural areas to the District Planning Committee as the population of the Scheduled Castes and the Scheduled Tribes in the urban areas or rural areas bears to the total population of those urban or rural areas :

Provided that, one-third of the total number of seats so reserved shall be reserved for women belonging to the Scheduled Castes or, as the case may be the Scheduled Tribes:

Provided further that, where the number of seats reserved is only two, one of the two seats shall be reserved for women belonging to any such Castes or Tribes.

(3) The number of Seats to be reserved for the persons belonging to Backward Class of Citizens shall be thirty per cent of the total number of seats to be filled-in by election in the District Planning Committee :

Provided that, one-third of the total number of seats so reserved shall be reserved for women belonging to the category of Backward Class of Citizens.

(4) On-third (including the number of seats reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Class of citizens) of the total number of seats to be filled-in by election from the urban area or rural area in a District Planning Committee shall be reserved for women.

5. **Term of office and filling of casual vacancies.** - (1) The term of office of the members nominated shall be such as may be specified by the State Government at the time of such nomination on the District Planning Committee.

(2) The term of office of the elected members of the District Planning Committee shall be co-terminus with their term of office in the respective local authority.

(3) A nominated or elected member may resign his office by writing under his hand address to the State Government. The resignation shall be effective from the date of its receipt by the State Government.

(4) Any casual vacancy arising out of such resignation or for any other reason such as death or disablement of a member shall be filled by nomination or election, as the case may be :

Provided that, the member so nominated or elected shall hold office only for the remainder of the term for which the member in whose place he is nominated or elected, would have held office.

6. **Removal of members.** - The State Government may, by notification in the Official Gazette, remove from the office a member of the District Planning Committee -

(a) if he has any pecuniary interest in the schemes, or works included in the plans or programmes prepared by the Municipal Corporations, Zilla Parishads, Municipal Councils or Nagar Panchayat in the District; or

(b) if he is convicted for an offence invovling moral turpitude punishable under the provisions of any law for the time being in force in the State; or

(c) if he, upon the trial of election petition, is found guilty of corrupt practices.

7. **Procedure to be followed in discharge of functions.** - The procedure to be followed in discharge of the functions by the District Planning Committee shall be such as may be prescribed.

8. **Proceedings presumed to be good and valid.** - No act or proceeding of the District Planning Committee shall be invalid by reason only of a vacancy therein, or any defect in the election or nomination of any member, if such act or proceeding is otherwise in accordance with the provisions of this Act.

9. **Allowances of Chairperson, Vice-Chairperson and members.** - The Chairperson, the person elected as Vice-Chairperson under sub-section (5) of section 3 and other members of the District Planning Committee shall receive such allowances as may be fixed by the State Government, from time to time.

10. **Functions of District Planning Commitee.** - The State Government shall, by order, from the date specified in such order entrust to the District Planning Committee all or any of the functions mentioned below : -

(a) to consider and consolidate the District Annual Plans prepared by the Panchayats and Municipalities in the district and to prepare draft Development plan for the district as a whole;

(b) to consider the Five-Year Plan and perspective plans prepared by the Panchayats and the Municipalities and co-ordinate and prepare draft Five Year Plan and perspective delvelopment plan for the entire district;

(c) to review and monitor the progress of District Annual Plan and suggest reappropriation of approved provision of the District Annual Plan in accordance with the guidelines issued by the State Government;

(d) to recommend through the Chairperson the approved draft development plan to the State Government; and

(e) to ensure compliance of the provisions of clause (3) of Article of 243-ZD of the Constitution.

**11. Constituting Executive Committees and Sub-Committees.** - The State Government may constitute an Executive Committee and Sub-Committees, as may be necessary, for carrying our purposes of this Act.

## CHAPTER III

## MISCELLANEOUS

**12. Directives by State Government.** - The State Government may issue directives, from time to time, to the District Planning Committees with regard to, the guidelines on functioning of, or resolution adopted by, the said Committees, or any matter that the State Government considers fit for taking up with the Committees. On receipt of the directions, the District Planning Committees shall comply with such directives.

**13. Power to make rules.** - (1) The power to make rules under this Act shall be exercised by the State Government by notification in the Official Gazette.

(2) Without prejudice to any power to make rules contained elesewhere in this Act, the State Government may, make rules consistent with the provisions of this Act generally, to carry out the purpose of this Act.

(3) Every rule made under this Act shall be laid, as soon as may be, after it si made before each House of the State Legislature, while it is in session for a total period of thirty days, which may be comprised in one session or in two successive sessions, and if, before the expirty of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, and notify such decision in the Official Gazette, the rule shall, from the date of publication of such notification have effect only in such modified or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

**14. Power to remove difficulties.** - If any difficutly arises in giving effect to any of the provisions in this Act, the State Government may, as occasion arises, by order, do anything, not inconsistent with the objects and purposes of this Act, which appears to it to be necessary for the purpose of removing the difficulty :

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

---

## THE MUMBAI MUNICIPAL CORPORATION (AMENDMENT) ACT, 1998.

The following Act of the Maharashtra Legislature, received the assent of the Governor and was published in the Maharashtra Government Gazette Extraordinary Part VIII dated 17th April, 1998.

## MAHARASHTRA ACT No. X OF 1998

An Act further to amend the Mumbai Municipal Corporation Act.

Whereas it is expedient further to amend the Mumbai Municipal Corporation Act, for the purposes hereinafter appearing ; it is hereby enacted in the Forty-ninth Year of the Republic of India as follows :-

**1. Short title and commencement.** (1) This Act may be called the **Mumbai Municipal Corporation (Amendment) Act, 1998.**

(2) (a) Section 56, 90(b), 91, 97, 102, 104 (a) and 113 of this Act shall be deemed to

have come into force on the 2nd March, 1998.

(b) The remaining provisions of this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. **Amendment of Section 3 of Bom. III of 1888.** In Section 3 of the Mumbai Municipal Corporation Act (hereinafter referred to as "the principal Act"), after clause (pp), the following clauses shall be added, namely :-

"(qq) "Mayor" means the Mayor of the Corporation elected by the elected Councillors from amongst themselves under Section 37IB ;

(rr) "Mayor-in-Council" means the Council constituted under Section 37ID ;

(ss) "Member-in-charge" means a member of Mayor-in-Council, in charge of a particular Department, allocated to him by the Mayor under section 64 ;

(tt) "prescribed" means prescribed by rules made under this Act."

3. **Substitution of Section 4 of Bom.III of 1888.** For Section 4 of the principal Act, the following Section shall be substituted, namely :-

"4. **Municipal Authorities.** The Municipal Authorities charged with carrying out the provisions of this Act are -

(a) the Corporation ;

(b) the Mayor-in-Council; and

(c) the Mayor.".

4. **Substitution of Section 7B of Bom. III of 1888.** For Section 7B of the principal Act, the following Section shall be substituted, namely :-

"7B. **Councillors to vacate all offices if he ceases to be a Councillor.** A person who ceases to be a Councillor shall, "ipso facto, vacate any office held by him on any Committee of the Corporation by virtue of his being a Councillor."

5. **Deletion of Section 23 of Bom.III of 1888.** Section 23 of the principal Act shall be deleted.

6. **Amendment of Section 33 of Bom.III of 1888.** In Section 33 of the principal Act, in sub-section (1), for the words "fifteen days" the words "ten days" shall be substituted.

7. **Amendment of Section 36 of Bom. III of 1888.** In Section 36 of the principal Act.-

(a) for clause (a), the following clauses shall be substituted namely :-

"(a) after the names of the elected Councillors are notified as provided in Section 10 the Commissioner shall, on the day immediately following the day of expiry of the term of office of the outgoing Councillors, hold the first meeting of the Corporation, for election of the Chairperson, the Mayor and for nomination of Councillors :

Provided that, if the election after the dissolution of the Corporation, the date of meeting shall not be later than the date of expiry of the period of six months from the date of dissolution of the Corporation :

Provided further that, notwithstanding anything contained in this Act, while regulating the procedure at the meeting (including the quorum required thereat), the Commissioner presiding over such meeting may, for reasons which in his opinion are sufficient, refused to adjourn such meeting ;

(a-1) notwithstanding anything contained in this Act, the first meeting for the purpose of election of the Chairperson and the Mayor, after the commencement of the Mumbai Municipal Corporation (Amendment) Act, 1998 shall be held by the Commissioner, within a period of seven days from such commencement and all the other provisions of this Act relating to such election shall, mutatis mutandis, apply to the same ; and also that, the Mayor in office on the date of such commencement shall continue till the new Mayor enters the office;";

(b) for clause (b), the following clause shall be substituted, namely :-

"(b) the meeting called under clause (a) shall be presided over by the Commissioner. The Commissioner, when presiding over such meeting, shall have the same powers as the Chairperson of the Corporation when presiding over a meeting of the Corporation has, but shall not have the right to vote. After the Chairperson is elected, the Chairperson shall preside over the meeting for election of the Mayor and nomination of the Councillors,",

(c) for clause (c), the following clause shall be substituted, namely :-

"(c) there shall be one ordinary meeting of the Corporation in each month The day, time and place of such meeting shall be fixed by the Chairperson of the Corporation and in his absence by such Councillor as authorised by the Chairperson;"

(d) for clause (d), the following clause shall be subsituted, namely .-

"(d) the Chairperson of the Corporation or in his absence such Councillor as may be authorised by him shall, upon a requisition signed by the Mayor or by not less than one-sixth of the total number of Councillors, call a special meeting within seven days from the date of receipt of such requsition

Provided that, such a requisition of the special meeting for considering a motion for the removal of the Mayor or the Chairperson, as the case may be, shall be signed by not less than one-third of the elected Councillors and such meeting shall not, for any reason be postponed:

Provided further that, special meeting for considering the motion for the removal of the Chairperson shall not be presided over by the Chairperson;";

(e) in clause (g):-

(i) for the word "Mayor", wherever it occurs, the word "Chairperson" shall be substituted;

(ii) for the word "Chairman" the word "Chairperson" shall be substituted;

(iii) the following shall be added at the end, namely :-

"Save as otherwise provided in this Act, in case of equality of votes, the Chairperson shall have the casting vote,",

(f) in clause (h), for the words "by not less than four members of the Standing Committee" the words "by the Mayor" shall be substituted;

(g) clause (1) shall be deleted;

(h) in clause (m), for the words "which the Standing Committee propose to impose" the words "proposed to be imposed" shall be substituted;

(i) clause (ma) shall be deleted,

(j) clause (q) shall be deleted;

(k) clause (t) shall be deleted;

(l) clause (u) shall be deleted.

8 **Substitution of Section 37 of Bom. III of 1888.** For Section 37 of the principal Act, the following Section shall be substituted, namely -

"**37. Election of Chairperson of Corporation.** (1) The Corporation shall have the Chairperson who shall, subject to the provisions of Section 37IA, be elected by the elected Councillors from amongst themselves at the meeting of the Corporation held under clause (a) of Section 36.

(2) If in the election of the Chairperson, there is equality of votes, the result of the election shall be declared by lots to be drawn by the presiding authority.

(3) The Chairperson so elected shall hold office for period of one year and shall be eligible for re-election.

(4) In case of subsequent election of the Chairperson such meeting shall be called

and presided over, by the outgoing Chairperson, who shall have a right to vote at such election, and such meeting shall be held within a period of seven days prior to the date of expiry of the term of his office.

(5) If any vacancy occurs in the office of the Chairperson due to any other reason whatever, the Commissioner shall call a meeting within a period of seven days from the date of vacancy, to fill in such vacancy and the same procedure as laid down in clause (a) of Section 36 shall apply; and till the vacancy is filled in, the Mayor shall exercise the powers of the Chairperson :

Provided that, the Chairperson so elected to fill in the casual vacancy shall hold office only so long as the Chairperson in whose place he is elected would have held the office had the vacancy not occurred :

Provided further that, if for any reason, the chairperson is unable to attend or preside over a meeting convened, the elected Councillors present shall elect from themselves one of their number to preside over such meeting, and such Chairperson while presiding over the meeting, shall have the same powers as that of the Chairperson.

(6) The Chairperson :-

(a) shall forthwith cease to hold the office as such if he ceases to be a Councillor;

(b) may, at any time, by giving notice in writing addressed to the Mayor and the Commissioner, resign his office and such resignation shall take effect from the date specified in the notice or if no such date is specified, from the date of its receipt by the Mayor;

(c) may be removed from office by a resolution carried by a majority of the total number of elected Councillors at a special meeting of the Corporation called for this purpose upon a requisition made in writing under clause (d) of Section 36, by not less than one-third of the elected Councillors."

9. **Substitution of Section 37IA of Bom. III of 1888.** For Section 37IA of the principal Act, the following Section shall be substituted, namely :-

"37IA. **Reservation of office of Chirperson of the Corporation.** The office of the Chairperson of the Corporation shall be reserved by rotation for the members belonging to the Scheduled Castes, Scheduled Tribes, Women and the Backward Class of Citizens, in the manner prescribed by the Maharashtra Municipal Corporations (Reservation of Offices of Mayor) Rules, 1994 made under this Act.

(2) For the purpose of reservation of the office of the Chairperson under sub-section (1), the Maharshtra Municipal Corporation (reservation of offices of Mayor) Rules, 1994 shall apply with the modification that for the word "Mayor" in the said rules, the word "Chairperson" shall be deemed to have been substituted."

10. **Insertion of sections 37IB, 37IC, 37ID and 37IE in Bom. III of 1888.** After Section 37IA of the principal Act, the following sections shall be inserted, namely :-

"37IB. **Election of Mayor.** (1) The Corporation shall have a Mayor who shall be elected by the elected Councillors from amongst themselves at a special meeting held under clause (a) of Section 36.

(2) If in the election of the Mayor there is equality of votes, the result of the elections shall be declared by lots to be drawn by the presiding authority.

(3) The Mayor so elected shall hold office for a period of two and a half years, and he shall be eligible for re-election:

Provided that, for the period from the commencement of the Mumbai Municipal Corporation (Amendment) Act, 1998 till the expiry of the term of the existing Corporation as provided in Section 6, the term of the office of the Mayor elected after such commencement shall be for a period of two years.

(4) The election of the new Mayor shall be held at a special meeting to be

convened by the Chairperson of the Corporation, who shall have a right to vote at such election and such meeting shall be convened within a period of seven days prior to the date of expiry of the term of office of the outgoing Mayor.

(5) If any vacancy occurs in the office of the Mayor due to any reason whatever, the Chairperson shall call a special meeting within a period of seven days from the date of vacancy to fill in such vacancy and the same procedure as laid down in sub-section (4) shall apply:

Provided that, the Mayor so elected to fill in the casual vacancy shall hold the office only so long as the Mayor in whose place he is elected, would have held the office had the vacancy not occured.

(6) The Mayor:-

a) shall forthwith cease to hold the office as such if he ceases to be a Councillor;

(b) may, at any time, by giving notice in writing to the Chairperson of the Corporation, resign his office and such resignation shall take effect from such date as may be specified in the notice or, if no such date is specified from the date of its receipt by the Chairperson;

(c) may be removed from office by a resolution carried by a majority of the total number of elected Councillors of the Corporation at a special meeting of the Corporation called for this purpose upon a requisition made in writing by not less than one-third of the elected Councillors of the Corporation:

**37IC Deputy Mayor.** (1) The Corporation shall have a Deputy Mayor who shall be appointed by the Mayor under sub-section (1) of Section 37ID.

(2) The term of office of the Deputy Mayor shall be co-terminus with the term of office of the Mayor:

Provided that, the Deputy Mayor shall enjoy the said office during the pleasure of the Mayor.

(3) In the absence of the Mayor, the Deputy Mayor shall preside over the meetings of the Mayor-in-Council. The Deputy Mayor while presiding over such meeting, shall have the same powers as the Mayor has while presiding over the meetings of the Mayor-in-Council.

**37ID. Constitution of Mayor-in-Council.** (1) There shall be Mayor-in-Council for the Corporation consisting of Mayor, Deputy Mayor and such number of elected Councillors (including the Deputy-Mayor), as determined by the State Government, by general or special order issued in this behalf, from time ot time, appointed to be the Members thereof, by the Mayor. One of the members of the Mayor-in-Council shall be appointed as the Deputy Mayor.

(2) Any vacancy in the office of a Member of the Mayor-in-Council referred to in sub-section (1) by reason of death, resignation, removal or otherwise of a member shall be filled in by the Mayor :

Provided that, no act or proceedings of the mayor-in-Council shall be called in question or shall become invalid merely by reason of any vacancy in it.

(3) The manner of the transaction of the business of the Mayor-in-Council shall be such as may be determined by the Council by general or special orders issued, from time to time, in this behalf.

(4) The Mayor-in-Council shall be collectively responsible to the Corporation.

(5) A member of the Mayor-in-Council shall cease to hold office as such members if :

(a) he ceases to be a Councillor ;

(b) he resigns his office by writing under his hand addressed to the Mayor, and the resignation shall take effect from the date of its acceptance ;

(c) he is removed from the office by the Mayor, or

(d) the Mayor ceases to hold office under Section 37IB.

**37IE. Leader of Opposition.** (1) An elected Councillor who is, for the time being, leader of the party in opposition, having the greatest numerical strength and recognised as such by the Chairperson of the Corporation, shall be the leader of the Opposition.

Explanation. Where there are two or more parties in the opposition, having the same numerical strength, the Chairperson of the Corporation shall, having regard to the status of the party, recognise any one of the leaders of such parties as the Leaders of the Opposition for the purpose of this Act and such recognition shall be final and conclusive.

(2) The Leader of the Opposition shall shall enjoy the same status as that of a member of the Mayor-in-Council.

(3) There shall be paid to the Leader of Opposition such honoraria and allowances and other facilities as may be provided by Regulations made in this behalf by the Corporation."

**11. Amendment of Section 37A of Bom. III of 1888.** In Section 37A of principal Act-

(a) in sub-section (1);

(i) after the words "the Corporation may pay" the words "the Chairperson of the Corporation, the Mayor, the Deputy Mayor, the members of the Mayor-in-Council and" shall be inserted;

(ii) the proviso shall be deleted;

(b) in sub-section (2), after the words "the Mayor" the words "and the Chairperson of the Corporation" shall be inserted.

**12. Insertion of Section 37B in Bom. III of 1888.** After Section 37A of the principal Act, below the heading "Committees", the following Section shall be inserted, namely :-

"**37B. Municipal Accounts Committee.** (1)(a) There shall be a Municipal Accounts Committee consisting of nine members;

(b) the Leader of Opposition in the Corporation shall be its ex officio Chairperson;

(c) the other eight members of the Committee shall be appointed by the Chairperson from amongst the elected Councillors by holding election at a special meeting convened for the purpose, by the Chairperson, following the system of proportional representation by means of the single transferable vote and the voting shall be by secret ballot;

(d) the term of the members other than the Chairperson of such Committee shall be one year;

(e) the members of the Mayor-in-Council and the nominated Councillors shall not be eligible for such appointment,

(f) if any casual vacancy occurs in the office of a member of the Municipal Accounts Committee, the Chairperson shall, as soon as he conveniently can, fill it in the like manner as provided in clause (b), and the person appointed in such vacancy shall hold office so long only as the person, in whose place he is appointed would have held office had the vacancy not occured.

(2) Subject to the provisions of this Act and the rules and regulations made thereunder, it shall be the duty of the Municipal Accounts Committee;

(a) to examine the accounts of the Corporation showing the appropriation of sums granted by the Corporation for its expenditure and the annual financial accounts of the Corporations;

(b) to examine and scrutinise the reports of the accounts of the Corporation by the auditor appointed under Section 78A and to satisfy that the moneys shown in the accounts as having been disbursed were available for, and applicable to, the services or purposes to which they were applied or charged and that the expenditure incurred in accordance with the authority governing the same;

(c) to submit report to the Corporation every year, and from time to time, on such examination and scrutiny;

(d) to consider the report of the auditors in case where the Corporation rquires them to conduct a special audit of any receipt or expenditure of the Corporation or to examine the accounts of stores and stocks of the Corporation or to check the inventory of the properties of the Corporation including its land holding and buildings; and

(e) to discharge such other functions as may be prescribed.

(3) the Municipal Accounts Committee may call for any book or documents if, in its opinion, such book or document is necessary for its work and may send for such officer of the Corporation as it may consider necessary for explaining any matter in connection with its work.

(4) the manner of transaction of business of the Municipal Accounts Committee shall be such as may be determined by the Corporation by regulations."

13. **Amendment of Section 38 of Bom. III of 1888.** In section 38 of principal Act, after the word "appoint" the words "as laid down by the regulations made in this behalf" shall be inserted.

14. **Deletion of Section 38A to 50T of Bom. III of 1888.** Sections 38A to 50T of the principal Act shall be deleted.

15. **Amendment of Section 50TT of Bom. III of 1888.** In Section 50TT of the principal Act;-

(a) in sub-section (2), to clause (a), the following proviso shall be added, namely:-

"Provided that, a member of the Mayor-in-Council shall not be appointed as a member of the Wards Committee;";

(b) in sub-section (7), in clause (b), for the words "Commissioner" the words "the Mayor-in-Council" shall be substituted.

16. **Substitution of Section 51 of Bom. III of 1888.** For Section 51 of the principal Act, the following Section shall be substituted. namely :-

"51. **Vacancy in Corporation Not to invalidate its proceedings.** No act or proceedings of the Corporation shall be questioned on accounts of any vacancy in the Corporation.".

17. **Amendment of Section 52 of Bom. III of 1888.** In Section 52 of the principal Act,-

(a) for the word "Chairman" the words "Chairperson of the Corporation" shall be substituted;

(b) the words "of the Standing Committee or" shall be deleted;

(c) the words "or sub-committee", in both the places where they occur, shall be deleted;

(d) the words "or Standing Committee" shall be deleted.

18. **Amendment of Section 53 of Bom. III of 1888.** In Section 53 of the principal Act,-

(a) the words "or Standing Committee" shall be deleted;

(b) the words "or Standing Committee", wherever they occur, shall be deleted.

19. **Amendment of Section 58A of Bom. III of 1888.** In Section 58A of the principal Act in the secind proviso, the words "not exceeding rupees two thousand" shall be deleted.

20. **Amendment of Section 59 of Bom. III of 1888.** In Section 59 of the principal Act, in sub-section (1),-

(a) in clause (a), for the words "the Standing Committee" the words "Mayor-in-

Council" shall be substituted.

(b) in clause (b), for the words "the Corporation" the words "the Commissioner" shall be substituted.

**21. Amendment of Section 60B of Bom. III of 1888.** In Section 60b of the principal Act,-

(a) in sub-section (1), for the words "by the Brihan Mumbai Electric Supply and Transport Committee with the assent of the Corporation" the words "by the Member-in-charge of the Brihan Mumbai Electric Supply and Transport Undertaking with the assent of the Mayor" shall be substituted;

(b) in sub-section (3), for the words "Committee with the assent of the Corporation" the word "mayor" shall be substituted;

**22. Amendment of Section 60D of Bom. III of 1888.** In Section 60D of the principal Act, in sub-section (1),-

(a) for the words "The Brihan Mumbai Electric Supply and Transport Committee" the words "the words Mayor-In-Council" shall be substituted;

(b) in clause (a), for the words "The Brihan Mumbai Electric Supply and Transport Committe" the words "The Member-in-charge of the Brihan Mumbai Electric Supply and Transport Undertaking" shall be substituted;

(c) in clause (c), for the words "the Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted;

(d) in clause (d), for the words "the Brihan Mumbai Electric Supply and Transport Committee" the words "mayor-in-Council" shall be substituted.

**23. Amendment of Section 63B of Bom. III of 1888.** In Section 63B of the principal Act, for the word "Commissioner" the word "Mayor" shall be substituted.

**24. Amendment of Section 64 of Bom. III of 1888.** In Section 64 of the principal Act,-

(a) in sub-section (1), the words, figures and letter "and of any committee appointed under sections 39, 40, 41, 49A or 50" shall be deleted;

(b) after sub-section (2), the following sub-sections shall be inserted, namely:-

"(2A) Subject to the provisions of this Act and the rules and regulations made thereunder, the executive power of the Corporation shall be exercised by the Mayor-in-Council.

(2B) (a) The Mayor shall exercise such powers and discharge such functions as are conferred on him by or under this Act.

(b) The Mayor shall, for convenient transaction of the business of the Corporation, allocate among the members of the Mayor-in-Council such business and in such manner as he thinks fit.

(2C) (a) The Mayor shall preside over the meetings of the Mayor-in-Council which shall meet at such place and time as the Mayor may decide.

(b) The agenda for a meeting of the Mayor-in-Council shall be decided by the Mayor and shall be circulated to the members of the Mayor-in-Council.";

(c) in sub-section (3):-

(i) for the portion beginning with words "Subject, whenever it is" an ending with the words "who shall also-" the following shall be substituted, namely:-

"Subject to the supervision and controll of the Mayor, the Commissioner shall -";

(ii) in clause (c), for the words "reporting forthwith to the Standing Committee and" the words "informing forthwith the action taken to the Mayor. A report of the action taken shall also be submitted" shall be substituted;

(iii) clause (e) shall be deleted;

(d) after sub-section (3), the following sub-section shall be inserted, namely :-

"(3A) Notwithstanding anything contained in this Act, the Commissioner shall, every month, forward a confidential report to the State Government, about the functioning of the Mayor-in-Council.";

(e) in sub-section (4), for the words "the Brihan Mumbai Electric Supply and Transport Committee", wherever they occur, the words "the Member-in-charge of the Brihan Mumbai Electric Supply and Transport Undertaking" shall be substituted.

25. **Substitution of Section 65 of Bom. III of 1888.** For Section 65 of the prinicipal Act, the following section shall be substituted, namely :-

"65. **Corporation may call for extracts from proceedings, etc. from Committtees.** The Corporation may at any time call for extracts from any proceedings of any Committee constituted under this Act, and for any return, statement, account or report concerning or connected with any matter with which any such Committtee is empowered by or under this Act to deal; and every such requisition shall be complied with by the Committee without unreasonable delay."

26. **Amendment of Section 66 of the Bom. III of 1888.** In Section 66 of the principal Act,-

(a) throughout the section, including in the marginal note, for the word "Commissioner", the word "Mayor" shall be substituted;

(b) in sub-section (2), for the words "Except as is hereinafter provided every" the word "Every" shall be substituted;

(c) in sub-section (3), for the portion beginning with the words "to elect one Councillor" and ending with the words "shall from a Committee" the words "to form a Committee consisting of the Chairperson of the Corporation, the Chairperson of the Municipal Accounts Committee and one Councillor chosen by the Corporation" shall be substituted.

27. **Amendment of Section 66A of Bom. III of 1888.** In Section 66A of the principal Act :-

(a) in sub-section (1), for the word "Commissioner" the words "Mayor or any member of the Mayor-in-Council" shall be substituted;

(b) in sub-section (2), for the word "Mayor" the words "Chairperson of the Corporation" shall be substituted;

(c) in sub-section (3), for the word "Mayor" the words "Chairperson of the Corporation" shall be substituted;

(d) in sub-section (4), for the word "Commissioner" the words "Mayor or any member of the Mayor-in-Council" shall be substituted.

(e) in sub-section (5), for the word "Commissioner" the words "member of the Mayor-in-Council" shall be substituted.

28. **Insertion of Sections 66B and 66C in Bom. III of 1888.** After Section 66A of the principal Act, the following Sections shall be inserted, namely :-

"66B. **Discussion on urgent public matters.** (1) Any Councillor may give notice of raising discussion on a matter of urgent public importance to the Municipal Secretary specifying the matter to be raised.

(2) Such notice supported by the signatures of at least two other elected Councillors shall reach the Secretary at least seven-two hours before the date on which such discussion is sought and the Secretary shall place before the Chairperson of the Corporation or in his absence, any Councillor authorised by him and circulate the same among the Councillors in such manner, as he may think fit.

(3) There shall be no formal resolution or voting.

**66C. Asking for statement from Mayor.** (1) Any Councillor may ask for statement to be made by the Mayor on an urgent matter relating to the administration of the Corporation by giving a notice to the Chairperson of the Corporation at atleast one hour before the commencement of the sitting on any day.

(2) The Mayor or the Member-in-charge may either make a brief statement on the same day or fix a date for the same.

(3) Not more than two such matters shall be raised at the same sitting and in the event of more than two matters being raised, priority shall be given to the matters which are, in the opinion of the Chairperson of the Corporation or, in his absence, the Councillor authorised by him as the presiding officer, more urgent and important.

(4) There shall be no debate on such statement at the time it is made "

**29. Substitution of Section 68 of Bom.III of 1888.** For Section 68 of the principal Act, the following section shall be substituted, namely .-

"**68. Delegation of powers of Municipal Authorities.** Any of the powers, duties and functions conferred upon, assigned to or vested in the Corporation, the Mayor-in-Council, the Mayor, Member-in-charge, Commissioner or the General Manager, Brihan Mumbai Electric Supply and Transport Undertaking by or under this Act, may be exercised, performed or discharged by any Municipal Officer to whom such powers, duties or functions are delegated by the concerned authoritiy by general or special order made, from time to time, in this behalf"

**30. Deletion of Section 68A of Bom.III of 1888.** Section 68A of the principal Act shall be deleted.

**31. Deletion of Section 68B of Bom. III of 1888.** Section 68B of the principal Act shall be deleted.

**32. Amendment of Section 69 of Bom. III of 1888.** In Section 69 of the principal Act, for clause (c), the following clause shall be subsituted, namely :-

"(c) no contract, other than a contract relating to the acquisition of immovable property or any interest therein or any right thereto, which will involve an expenditure exceeding ten lakh rupees but less than twenty five lakh rupees, shall be made by the Commissioner unless the same is approved by the Member-in-charge. For any contract which involves an expenditure of twenty five lakh rupees or more, previous approval of the Mayor-in-Council shall be necessary;".

**33. Amendment of Section 70 of Bom. III of 1888.** In Section 70 of the principal Act ;

(a) in sub-section (1), in clause (b), for the words "ten thousand rupees" the words "fifty thousand rupees" shall be substituted;

(b) in sub-section (2) ;

(i) for the words "two members of the Standing Committee", in both the places where they occur, the word "member-in-charge" shall be substituted;

(ii) for the word "their" the word "his" shall be substituted.

(iii) for the words "The signatures of the said members" the words "The signature of Member-in-Charge" shall be substituted;

(iv) the proviso shall be deleted.

**34. Amendment of Section 72 of Bom. III of 1888.** In Section 72 of the principal Act:-

(a) in sub-section (1), for the words "ten thousand rupees" the words "fifty thousand rupees" shall be substituted ;

(b) for sub-section (3), the following sub-section shall be substituted, namely :-

"(3) provided that, the Mayor-in-Council may authorise the Commissioner, for

# PART VII

# BIHAR ACTS, ORDINANCES & NOTIFICATIONS

## 1999

### PUBLISHED IN THE BIHAR GAZETTE, EXTRAORDINARY, DATED MARCH 27, 1997

### THE BIHAR LAND REFORMS (FIXATION OF CEILING AREA AND ACQUISITION OF SURPLUS LAND) (AMENDMENT) ACT, 1995.

### BIHAR ACT 8 OF 1997

An Act to amend the Bihar Land reforms (Fixation of Ceiling area and Acquisition of Surplus Land) Act, 1961.

Be it enacted by the Legislature of the State of Bihar in the forty sixth year of Republic of India as follows :-

1. **Short title, commencement and extent.** (1) This Act may be called **THE BIHAR LAND REFORMS (FIXATION OF CEILING AREA AND ACQUISITION OF SURPLUS LAND) (AMENDMENT) ACT, 1995.**

(2). It shall come into force at once except section-2 of the Act which shall be deemed to have come into force with effect from appointed date.

(3) It extends to the whole of the State of Bihar.

2. **Amendment of Section-29 of the Bihar Act 12 of 1962.** In the Bihar land Reforms (fixation of ceiling area and acquisition of surplus land) Act, 1961 (Bihar Act 12, 1962) (hereinafter referred to as said Act), sub-clause (ii) of clause (a) of sub-section (2) of Section 29 shall be deleted and shall always be deemed to have been deleted.

3. **Deletion of section-37 of Bihar Act 12 of 1962.** In the said Act section 37 shall be deleted.

4. **Amendment of Section-45 B of Bihar Act 12 of 1962.** In the said Act in section 45-B, after the words "The State Government" the words "or the Collector of the district, who may be authorised in this behalf" shall be substituted.

5. **Repeal and Savings.** (1) The Bihar land Reforms (Fixation of Ceiling Area and Acquisition of surplus land) (Amendment) Second Ordinance, 1995, (Bihar Ordinance No.27 of 1995) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any section taken in exercise of any powers conferred by or under the said ordinance, shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act as if this Act were in force on the day on which such thing was done or action taken.

---

### PUBLISHED IN THE BIHAR GAZETTE, EXTRAORDINARY, DATED 7TH AUGUST, 1997

### THE BIHAR TAXATION LAW (AMENDMENT) ACT, 1997

### BIHAR ACT 11 OF 1997

**An Act to amend the Bihar Entertainment tax Act, 1948 (Bihar Act) XXXV of 1948).**

Be it enacted by the Legislature of the State of Bihar in the forty eighth year of the Republic of India as follows :-

1. **Short title, commencement and extent.** (1) This act may be called the **Bihar Taxation Law (Amendment) Act, 1997.**

(2) This shall be applicable in whole of Bihar.

(3) This shall come into force immediately.

**2. Amendment of Section 2 of the Bihar Act XXXV, 1948.** In the Bihar Entertainment Tax Act, 1948 (Bihar Act XXXV of 1948) (hereinafter referred to as the said Act) in section 2 :-

(i) In clause (d) the following shall be substituted, namely :-

"(d) Entertainment includes any exhibition performance, amusement, game, sport, or race to which persons are admitted for payment and also includes programmes releyed to a subscriber by a cable operator or by cable network on payment or otherwise."

(ii) In clause (e) the following shall be substituted, namely :-

"(e) Entertainment tax includes tax levied under section 3, 3A, 3B, 3C and 3AA";

(iii) In clause (g) after sub-clause (iii) a new sub-clause (iv) shall added, namely :-

"(iv) Any payment made by a subscriber to any cable operator for entertainment through cable service or through any form of television network",-

(iv) After the clause (l), five new clauses (m) (n) (o) (p) (q) shall be added, namely:-

"(m) 'Cable Operator' means any person who provides cable TV service through a cable television network or otherwise controls or is responsible for the management and operation of a cable television network".

"(n) 'Cable Service' means the transmission by cables of programmes including re-transmission (by cables of any broadcast television signals)";

"(o) 'Cable television network' means any system consisting of a set of closed transmission paths used associated signal, generation control and distribution equipment, designed to provide service for reception by multiple subscribers";

"(p) 'Programme' means any television broadcast and includes :-

(i) Exhibition of films, features, dramas, advertisement and serials, through any sattelite channel or video casette recorder or video casette player.

(ii) Any audio or visual or audio-visual live performance or presentation and the expression programme service shall be construed accordingly;".

"(q) 'Subscriber' means a person who receive the signal of cable television network at a place indicated by him to the cable operator without further transmitting it to any other person."

**3. Amendment of section 3 of Bihar Act XXXV of 1984.** In the said Act in section 3 after the words "for admission" the words "or otherwise" shall be inserted.

**4. Amendment for addition of section '3AA' in Bihar Act XXXV of 1948.** In the said Act after section 3A, a new section 3AA shall be added, namely :-

"3AA. Notwithstanding anything contained in this Act, by rules to be framed under this Act, levy consolidated amount of tax not exceeding Rs. One hundred and not below Rs. Ten every month for each connection given to subscriber by proprietor of any cable service or cable television network and such amount of tax shall be paid by the proprietor of an entertainment to the State Government;

Provided that the State Government shall for the purpose of levy of consolidated amount of tax classify cable service or cable television network on the basis of number of channels telecast to the subscriber and rate of consolidated tax shall be uniform for particular class of cable service and cable television network.

Provided further that any person liable to pay tax under section 3AA of Act, shall maintain a register showing the number of connections provided, name and address of subscribers, amount of payment made by subscribers every month, number of channels exhibited to subscribers and connections charges collected in any manner."

**5. Amendment of section 9 (5) of Bihar Act XXXV of 1948.** In the said Act in sub-section (5) of section 9, after the word and number '3C', the words and number "or section 3AA" and after the words "three months" the words "or part thereof" shall be

PART VII THE BIHAR UNIVERSITY (AMENDMENT) SECOND ORDINANCE 1997 3 inserted.

---

## PUBLISHED IN THE BIHAR GAZETTE, EXTRAORDINARY DATED FEBRUARY 6, 1997

## THE JHARKHAND AREA AUTONOMOUS COUNCIL (AMENDMENT) ORDINANCE, 1997

### BIHAR ORDINANCE NO. 3 OF 1997

AN ORDINANCE TO AMEND THE JHARKHAND AREA AUTONOMOUS COUNCIL ACT, 1994

**Preamble.** - WHEREAS, The Legislature of the State of Bihar is not in Session,

AND, WHEREAS, the Governor of Bihar is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Jharkhand Area Autonomous Council Act, 1994 (Bihar Act 13, 1994) in the manner herein after appearing,

NOW, THEREOF, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor is pleased to promulgate the following Ordinance.-

1. **Short title and Commencement.** (1) This Ordinance may be called the **Jharkhand Area Autonomous Council (Amendment) Ordinance 1997.**

(2) It shall come into force at once.

2. **Amendment of section 23 of Bihar Act 13 of 1994.** In the Jharkhand Area Autonomous Council Act, 1994 (Bihar Act 13 of 1994) for sub-section 23, the following shall be substituted, namely .-

"(6) The duration of the Interim Council and the Interim Executive Council shall be for 24 months or till the constitution of the Council under section 3 whichever is earlier."

---

## PUBLISHED IN THE BIHAR GAZETTE, EXTRAORDINARY, DATED 4TH APRIL, 1997.

## THE BIHAR UNIVERSITY (AMENDMENT) SECOND ORDINANCE 1997.

### BIHAR ORDINANCE NO. 4 OF 1997

### AN ORDINANCE TO AMEND THE BIHAR STATE UNIVERSITY ACT, 1976.

**Preamble.** WHEREAS, the Legislature of the State of Bihar is not in session.

AND, WHEREAS, the Governor of Bihar is satisfied that circumstances exist which render it necessary for him to take immediated action to amend the Bihar State University Act, 1976 (Bihar Act 23 of 1976) in the manner hereinafter appearing .-

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor is pleased to promulgate the following ordinance -

1. **Short title and commencement.** (1) This Ordinance may be called **the Bihar State University (Amendment) Second Ordinance, 1997.**

(2) It shall be deemed to have come into force with effect from 1st January, 1996.

2. **Amendment of Section 58 of Bihar Act 23 of 1976.** After the 1st provision of sub-clause 'b' of sub-section (2) of section 58 of the Bihar State University Act, 1976 (Bihar Act 23 of 1976), the following new proviso shall be added :-

"Provided further that in the case of appointment of lecturer if teacher in the concerned subject of the rank of professor (University Professor) of that University or any other University is not available teacher of the concerned subject of that University or any other University not below the rank of reader."

3. **Repeal and Savings.** (1) The Bihar State University (Amendment) Ordinance, 1997 (Bihar Ordinance No 2, 1997) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in exercise of

any powers conferred by or under the said Ordinance shall be deemed to have done or taken in the exercise of the powers conferred by or under this ordinance as if this ordinance were in force on the day on which such thing or action was done or taken.

---

## PUBLISHED IN THE BIHAR GAZETTE, EXTRAORDINARY DATED 4TH APRIL 1997

## THE JHARKHAND AREA AUTONOMOUS COUNCIL (AMENDMENT) SECOND ORDINANCE, 1997

## AN ORDINANCE TO AMEND THE JHARKHAND AREA AUTONOMOUS COUNCIL ACT, 1994

**Preamble** - WHEREAS. the Legislature of the State of Bihar is not in session;

AND, WHEREAS, the Governor of Bihar is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Jharkhand Area Autonomous Council Act, 1994 (Bihar Act 13 of 1994) in the manner herein after appearing;

Now, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor is pleased to promulgate the following Ordinace:-

1. **Short title and commencement.** (1) This Ordinance may be called the Jharkhand Area Autonomous Council (Amendment) Second Ordinance, 1997.

(2) It shall come into force at once.

2. **Amendement of Section 23 of Bihar Act 13 of 1994.** In the Jharkhand Area Autonomous Council Act, 1994 (Bihar Act 13 of 1994) for sub-section (6) of section 23 of the following shall be substituted. namely :-

"(6) The duration of the Interim Council and the Interim Executive Council shall be for 24 months or till the constitution of the Council under section 3 whichever is earlier."

3. **Repeal and Savings.** (1) The Jharkhand Area Autonomous Council (Amendment) Ordinance, 1997 (Bihar Ordinance No. 3 of 1997) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in the exercise of any power conferred by or under the said Ordinance shall be deemed to have been done or taken in exercise of the powers conferred or under this Ordinance as if this Ordinance were in force on the day on which such thing was done or action taken.

---

## PUBLISHED IN THE BIHAR GAZETTE, EXTRAORDINARY, DATED 11TH AUGUST, 1998

## THE REGISTRATION (BIHAR AMENDMENT) ORDINANCE, 1997

## BIHAR ORDINANCE NO. 7 OF 1997

## AN ORDINANCE TO AMEND THE REGISTRATION ACT, 1908.

**Preamble.** WHEREAS, the Legislature of the State of Bihar is not in session;

AND, WHEREAS, the Governor of Bihar is satisfied that circumstances exist which render it necessary for him to take immediate steps to amend the Registration Act, 1908 (Act XVI of 1908);

AND, WHEREAS, the instructions of the President have been obtained under the proviso to clause (1) of Article 213 of the Constitution of India;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor is pleased to promulgate the following Ordinance:-

1. **Short title, extent, and commencement.** (i) This Ordinance may be called the **Registration (Bihar Amendment) Ordinance, 1997.**

(ii) It shall extend to the whole of the State of Bihar.

(iii) It shall come into force atonce.

2. **Insertion of a new section after section 32 in the Act XVI of 1908.** In the

# PART IX

# WEST BENGAL ACTS & ORDINANCES

# 1999

Published in the Calcutta, Gazette, Extraordinary, dated 1st July, 1998

## THE WEST BENGAL TAXATION LAWS (AMENDMENT) ACT, 1998.

## WEST BENGAL ACT NO. IV OF 1998

An Act to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Amusements Tax Act, 1922, the Bengal Agricultural Income-tax Act, 1944 the West Bengal Primary Education Act, 1973, the West Bengal Rural Employment and Production Act, 1976, the West Bengal Entertainment-cum-Amusement Tax Act, 1982, and the West Bengal Sales Tax Act, 1994.

Whereas it is expedient to amend the Indian Stamp Act, 1899 (2 of 1899), in its application to West Bengal, the Bengal Amusements Tax Act, 1922, (Ben. Act V of 1922), the Bengal Agricultural Income-tax Act, 1944, (Ben. Act IV of 1944), the West Bengal Primary Education Act, 1973, (West Bengal Act XLIII of 1973), the West Bengal Rural Employment and Production Act, 1976 (West Ben. Act XIV of 1976), the West Bengal Entertainment-cum-Amusement Tax Act, 1982, (West Ben Act VI of 1982) and the West Bengal Sales Tax Act, 1994, (West Ben. Act XLIX of 1994), for the purpose and in the manner hereinafter appearing;

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows :-

**1. Short title and commencement.**- (1) This Act may be called **the West Bengal Taxation Laws (Amendment) Act, 1998.**

(2) Except as otherwise provided, it shall come into force on such date, or shall be deemed to have come into force on such date not earlier than the first day of May, 1995 as the State Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

**2. Application and amendment of Act 2 of 1899.**- (1) The Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended for the purpose and in the manner hereinafter provided

(2) In Schedule 1A to the principal Act,-

(a) against article 31 in the first column, for the entry relating thereto in the second column, the entry "The same duty as a Conveyance (No 23) on the market value of the property of the greatest value", shall be substituted;

(b) for article 33 in the first column and the entry relating thereto in the second column, the following article in the first column and entries relating thereto in the second column shall be substituted .-

| | |
|---|---|
| "33. Gift-Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62)- | |
| (i) when made to a member of a family; | one half of one per centum of the market value of the property which is the subject matter of the Gift. |

| | |
|---|---|
| (ii) when made to any other person. | The same duty as a Conveyance (No 23) on the market value of the property which is the subject-matter of the Gift.<br>Explanation.- For the purpose of this article, member of a family shall include parent spouse, son, unmarried and widowed daughter (residing with parent), grandson or grand-daughter."; |

(c) against article 45 in the first column, in the entry relating thereto in the second column, for the words, letters, figures and brackets "The same duty as a Bond (No.15) for the amount of the value of the separated share or shares of the property.", the words "one half of one percentum of the market value of the separated share or shares of the property." shall be substituted;

(d) for article 58 in the first column and the entries relating thereto in the second column, the following article in the first column and entries relating thereto in the second column shall be substituted :-

| | |
|---|---|
| "58. Settlement– | |
| A.- Instrument of (including a deed of dower)- | The same duty as a Conveyance (No.23) on the market value of the immovable property for the settlement therof for the purpose referred to in sub-clause (b) of clause (24) of section 2, and the same duty as a Bottomary Bond (No. 16) for the settlement of any other property for other purposes for a sum equal to the market value of the propert which is the subject-matter of such settlement<br>Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed rupees five |
| Exemption.- Deed of dower executed on the occasion of a marriage between Muhammadans | |
| B -Revocation of- | The same duty as a Conveyance (No 23) on the market value of the immovable property for settlement thereof for the purpose referred to in sub-clause (b) of clause (24) of section 2, and the same duty as a Bottomry Bond (No. 16) for the settlement of any other property for other purposes for a sum equal to the market value of such property, but not exceeding rupees thirty.". |

**3. Amendment of Ben. Act V of 1922.-** In the Bengal Amusements Tax Act, 1922,-

(1) in section 3, to sub-section (3b), the following proviso shall be added :-

"Provided that subject to such conditions and restrictions as may be prescribed, the provisions of this sub-section shall not apply to a proprietor in relation to a cinematograph exhibition in respect of admissions without payment to a seat or other accommodation therein, where such proprietor is a club, society or any other person and holds such exhibition occasionally.",

(2) in section 7, in sub-section (1), after the words "in the case of a cinematograph exhibition", the words, figures, letter and brackets "other than a cinematograph exhibition referred to in the proviso to sub-section (3b) of section 3", shall be inserted;

(3) in section 8A, in sub-section (3),-

(a) in clause (e), after the words "in this sub-section,", the word "or" shall be added;

(b) after clause (c), the following clause shall be inserted :-

"(d) any proprietor referred to in clause (a) has given security under section 4.",

**4. Amendment of Ben. Act IV of 1944.-** In the Bengal Agricultural Income-tax Act, 1944,-

(1) in section 50, after the words "against the agricultural income tax", the words, "interest or penalty", shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1991;

(2) in section 57, in sub-section (1, the words, "subject to the condition of previous publication", shall be omitted.

**5. Amendment of West Ben. Act XLIII of 1973.-** In the West Bengal Primary Education Act, 1973, in section 78B, after clause (h1), the following clause shall be inserted-

"(hm) where an owner of a tea estate, who is liable to pay interest under clause (hc), makes-

(i) full payment of cess assessed under clause (e) in respect of the years commencing on the fourteenth day of April, 1984 and ending on the thrity-first day of March, 1995 or part thereof, as the case may be, and

(ii) full payment of interest payable in accordance with the direction of the Supreme Court of India contained in its Judgement delivered on the twenty-fifth day of November, 1994 in the case of Goodrick Group Limited and Other versus State of West Bengal and Others and also in the matter of similar other cases

within the 31st day of March, 1999, the interest payable under clause (hc) for the period as aforesaid by such owner, accrued up to the thirty-first day of March, 1999 or the date of actual payment of such dues, whichever is earlier, shall, notwithstanding anything to the contrary contained in this section or elsewhere in this Act, be waived to the extent of fifty per centum of the total amount of such interest payable by such owner for such period

Provided that there shall be no waiver of such interest payable for such period under clause (hc), if such owner of a tea estate fails to make payment of any part of cess referred to in sub-clause (i), and any part of interest referred to in sub-clause (ii), within the date so specified;".

**6. Amendment of West Ben. Act XIV of 1976.-** In the West Bengal Rural Employment and Production Act, 1976, in section 4, in sub-section (3), after clause (g12) the following clause shall be inserted :-

"(g13) where an owner of a tea estate, who is liable to pay interest under clause (g3), makes-

(i) full payment of cess assessed under clause (d) in respect of the years commencing on the first day of April, 1981 and ending on the thirty-first day of March 1995 or part thereof, as the case may be, and

(ii) full payment of interest payable in accordance with the direction of the Supreme Court of India contained in its judgement delivered on the twenty-fifth day of November, 1994 in the case of Goodricke Group Limited and Others versus State of West Bengal and Others and also in the matter of similar other cases,

within the 31st day of March 1999, the interest payable under clause (g3) for the period as aforesaid by such owner, accrued up to the thirty-first day of March, 1999 or the date of actual payment of such dues, whichever is earlier, shall, notwithstanding anything to the contrary contained in this section or elsewhere in this Act, be waived to the extent of fifty per centum of the total amount of such interest payable by such owner for such period:

Provided that there shall be no waiver of such interest payable for such period under clause (g3), if such owner of a tea estate fails to make payment of any party of cess referred to in sub-clause (i), and any part of interest referred to in sub-clause (ii), within the date so specified."

7. **Amendment West Ben. Act VI of 1982.-** In the West Bengal Entertainment-cum-Amusement Tax Act, 1982 -

(1) in section 4A,-

(a) sub-section (4) shall be omitted ;

(b) the proviso to sub-section (4a) shall be omitted;

(c) in sub-section (5), the words, figure and brackets "or transmit for exhibition of performance referred to in sub-section (4) during any week" shall be omitted;

(2) in section 5, sub-section (4) shall be omitted.

8. **Amendment of West Ben. Act XLIX of 1994.-** In the West Bengal Sales Tax Act, 1994,

(1) in section 2, for clause (35), the following clause shall be substituted -

'(3) "tax" means tax payable under the Act, and includes surcharge payable under section 16, additional surcharge payable under section 16A and additional sales tax payable under section 18A,';

(2) in section 17,-

(a) in sub-section (2A), for the words" the tax payable by a dealer", the words, figures, letters and brackets ",and subject to the provisions of sub-clause (viiia) of clause (a) of sub-section (3), the tax payable by a dealer" shall be substituted,

(b) in sub-section (3), clause (a), after sub-clause (viii), the following sub-clause shall be inserted -

"(viiia) sales of goods specified in Schedule VIIIA, on a prior sale whereof in West Bengal by a registered dealer due tax under sub/section (2A) of this section has been paid

Provided that the provisions for deducation of turnover of sales of a dealer under this sub-clause shall not apply unless the dealer making such sales produces before the Commissioner evidence of sales made to him in West Bengal by a registered dealer and furnishes in the prescribed manner a declaration containing prescribed particulars in the prescribed from, obtainable in such manner and subject to such conditions and restrictions as may be prescribed, from the prescribed authority, duly filled up and signed by the registered dealer from whom such goods are purchased;";

(3) in section 30A,-

(a) in the marginal note, for the words and figures "under section 17," the words "under the Act." shall be substituted;

(b) in sub-section (1),-

(i) for the words and figures "contained in section 17, the amount of tax payable under that section", the words "contained elsewhere in this Act the amount of tax payable under this Act" shall be substituted;

(ii) in the proviso,-

(A) in clause (b), the word "and" shall be omitted; and

(B) for clause (c), the following clauses shall be substituted :-

"(c) where the turnover of sales or any part thereof for such year represents sales of goods imported by him from any place outside West Bengal, or

(d) where he is liable to pay tax under section 12 or section 15.";

(c) in sub-section (2), for the words and figures "under section 17.", the words "under any of the provisions contained elsewhere in this Act," shall be substituted;

(d) in sub-section (5), for the words ", as may be prescribed."; the words, figures and brackets ",as may be prescribed, and such dealer shall not be required to furnish returns under section 30 in respect of any period of such year unless he is so required under sub-section (6)" shall be substituted.

(4) in section 45A,-

(a) in sub-section (1), in the proviso,-

(i) in clause (a), for the word "have", the word "has" shall be substituted .

(ii) after clause (a), the following clause shall be inserted :

"(aa) if assessment of tax payable by such dealer has not been made for three consecutive years taking into consideration such assessment made under this Act as well as under the Bengal Finance (Sales Tax) Act, 1941, or the West Bengal Sales Tax Act, 1954, since repealed under sub-section (1) of section 106, or";

(iii) after clause (b), the following clause shall be inserted :-

"(bb) if any accounts, registers or documents have been seized under this Act or under any of the Acts referred to in sub-section (10) of section 106 from him during the period of three years immediately preceding the year of such selection, or"

(b) in sub-section (3),-

(i) in the first proviso,-

(A) for clause (b), the following clause shall be substituted :-

"(b) all or any of the declarations referred to in the provisos to sub-section (2), or in sub-section (2A), of section 17, and required to be furnished by such dealer in support of his claim for concessional rate of tax specified in sub-section (2) or sub-section (2A) of that section, as preferred by him in his returns for all or any of the periods of such year, have not been received by him, or";

(B) for clause (c), the following clause shall be substituted :-

"(c) all or any of the declarations referred to in clause (a) of sub-section (3) of section 17, and required to be furnished in support of his claim for deduction under clause (a) of sub-section (3) of that section, as preferred by him in his returns for all or any of the periods of such year, have not been received by him, or";

(C) in clause (d), the words, figures and brackets "sub-clause (vi), sub-clause (vii)", shall be omitted;

(ii) after the second proviso, the following proviso shall be added :-

"Provided also that where a registered dealer of the class referred to in sub-section (1), other than a dealer selected under sub-section (2) for assessment under sub-section (1) of section 45, brings to the notice of the Commissioner in writing ordinarily within three months after such registered dealer comes to know that he was not selected for assessment under sub-section (1) of section 45, in respect of any year referred to in this sub-section, and due to his error in fact or in law an amount of tax has been paid by him in excess of what was payable by him during any return period relating to such year, and requests the Commissioner for making assessment under sub-section (1) of section 45 in respect of such year, the Commissioner may, if he is satisfied on the grounds adduced by such registered dealer for making such assessment, proceed to make assessment in respect of such year before the expiry of the period of limitation provided in sub-section (1), or sub-section (2), of section 48.";

(c) the Explanation shall be omitted;

(5) in section 68, in the marginal note, the words, letter and figures "specified in Part A of Schedule IV and notified goods" shall be omitted;

(6) in Schedule IV, in Part A,-

(a) for serial No. 1 in column (1) and the entries relating thereto in column (2), the following serial Nos. and entries relating thereto shall be substituted :-

"1. Aerated water including soda water, non-alcoholic beverage (excluding fruit, juice, fruit concentrate, fruit squash, fruit syrup and fruit cordial) when sold in sealed containers including sealed polythene bottles, pouches or packets.

1A. Fruit, juice, fruit concentrate, fruit squash, fruit syrup and fruit cordial when sold in sealed containers including sealed polythene bottles, pouches or packets.";

(b) for serial No. 29 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating therto in column (2) shall be substituted:-

"29. Cellophane paper, polyester film and all other packaging films.";

(c) after serial No. 29 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relting thereto in column (2) shall be inserted -

"29A. X-ray and other diagnostic films, graphic art film and film of all other varieties and descriptions except those specified elsewhere in this Schedule or in any other Schedule.";

(d) against serial No. 50 in column (1), in the entry relating thereto in column (2), for the word "spaghetti", the words "spaghetti and cornflakes" shall be substituted,

(e) after serial no. 129 in column (1) and the entry relating thereto in column (2), the following serial Nos. in column (1) and entries relating thereto in column (2) shall be added -

"130 Hollow polyester fibre.

131. Gold.

132. Silver.";

(7) in Schedule V,-

(a) a serial No. 6 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be substituted -

"6. Motor operated electrically or otherwise and pump operated with or without motor.";

(b) after serial No. 10 in column (1) and the entries relating thereto in column (2), the following serial Nos. in column (1) and entries relating thereto in column 2 shall be added:-

"11. Kerosene stove.

12. Margarine sold as a butter substitute under various trade names and descriptions ".

(8) in Schedule VIII,-

(a) the entries in column (2) and column (3) against serial No. 7 in column (1) shall be omitted;

(b) the entries in column(2) and column (3) against serial No. 8 in column (1) shall be omitted;

(c) in serial No. 9 in column (1), in the entry relating thereto in column (3), for the word "two", the word "one" shall be substituted;

(9) in Schedule VIIIA, after serial No. 4 in column (1) and the entries relating thereto in column (2), column (3) and column (4), the following serial No. in column (1) and entries relating thereto in column (2), column (3) and column (4), respectively shall be added:-

"5, Electric bulbs, that is to say,
General Lighting System (G.L.S)
lamps Seven Three."

(10) in Schedule IX,-

(a) the entry in column (2) against serial No. 6 in column (1) shall be omitted.

(b) the entry in column (2) against serial No. 9 in column shall be omitted.

---

Published in the Calcutta Gazette, Extraordinary, Part III, No. 236-L, dated 5th June, 1998.

## THE WAKF (WEST BENGAL AMENDMENT) ACT, 1997.

### West Bengal Act No. XXXIII of 1997

And Act to amend the Wakf Act, 1995, in its application to West Bengal.

Whereas it is expedient to amend the Wakf Act, 1995 (43 of 1995), in its application to West Bengal, for the purposes and in the manner hereinafter appearing;

It is hereby encated in the Forty-eighth Year of the Republic of India, by the Legislature of West Bengal, as follows:-

**1. Short title extent and commencement-** (1) This Act may be called the **Wakf (West Bengal Amendment) Act, 1997.**

(2) It extends to the whole of West Bengal.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint

**2. Application of the Act.-** The Wakf Act, 1995 (hereinafter referred to as the principal Act), shall in its application to West Bengal, be amended for the purposes and in the manner hereinafter provided.

**3. Amendment of section 32 of Act 43 of 1995.-** In sub-section (5) of section 32 of the principal Act, after the words "and control and manage the properties", the word " in such manner as may be prescribed" shall be inserted.

**4. Insertion of new section 55A.-** After section 55 of the principal Act, the following section shall be inserted-

"**55A. Penalty for encroachment on wakf property.-** (1) Whoever encroaches on any land, building, space or other property which is wakf property, and which has been registered as such under this Act, shall be punishable with regorous imprisonment for a term which may extend to two years, or with fine which may extend to five thousand rupees, or with both.

(2) Any offence punishable under this section shall be cognizable.

(3) No Court shall take cognizance of any offence punishable under this section

save on complaint made by the Board or by an officer of the Board duly authorized by it in this behalf

(4) No Court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any offence punishable under this section.

(5) Any fine imposed under this section shall, when realised, be credited to the Wakf Fund "

**5. Amendment of section 109.**- In sub-section (2) of section 109 of the principal Act, after clause (vi), the following clause shall be inserted:-

"(via) the manner of control and management of the properties of the wakf under sub-section (5) of section 32;"

---

Published in the Calcutta Gazette, Extraordinary, Part III, No, 1720-L dated 17th May, 1998

## THE WEST BENGAL BOARD OF SECONDARY EDUCATION (AMENDMENT) ACT, 1997

### West Bengal Act, No. XXXIV of 1997.

An Act to amend the West Bengal Board of Secondary Education Act, 1963.

Whereas it is expedient to amend the West Bengal Board of Secondary Education Act, 1963 (West Ben Act 5 of 1963), for the purpose and in the manner hereinafter appearing,

It is hereby encated in the Forty-eighth Year of the Republic of India, by the Legislature of West Bengal, as follows:-

**1. Short title and commencement.**- (1) This Act may be called the **West Bengal Board of Secondary Education (Amendment) Act, 1997.**

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette appoint.

**2. Amendment of Section 4 of West Ben. Act 5 of 1963.**- In Section 4 of the West Bengal Board of Secondary Education Act, 1963, in clause (14), for the sub-clause (b), the following sub-clause shall be substituted-

(b) thirty-four whole-time and permanent teachers of recognised secondary schools, whose appointment has been approved in accordance with the rules and of whom one shall be from the hill area, elected in the manner prescribed.

Explanation - "Hill areas" shall have the sam meaning as in the Darjeeling Gorkha Hill Council Act, 1988 (West Ben. Act 13 of 1988);'

---

Published in the Calcutta, Gazette, Extraordinary, Part III, dated 23rd July, 1998

## THE WEST BENGAL HOMOEOPATHIC SYSTEM OF MEDICINE (AMENDMENT) ACT, 1998.

### West Bengal Act No. VI of 1998.

An Act to amend the West Bengal Homoeopathic System of Medicine Act, 1963.

Whereas it is expedient to amend the West Bengal Homoeopathic System of Medicine Act, 1963 (West Ben. Act 33 of 1963), for the purposes and in the manner hereinafter appearing;-

It is hereby encated in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:-

**1. Short title and commencement.**- (1) This Act, may be called the **West Bengal Homoeopathic System of Medicine (Amendment) Act, 1998.**

(2) It shall be deemed to have come into force on the 11th day of June, 1998.

# PART XI

# MADHYA PRADESH ACTS, ORDINANCES & NOTIFICATIONS

# 1999

## THE MADHYA PRADESH VANIJYIK KAR (SANSHODHAN) ADHINIYAM, 1998

The following Act received the assent of the Governor on the 28th August 1998 and was published in the Madhya Pradesh Gazette (Extraordinary) dated the 31st August 1998.

### MADHYA PRADESH ACT NO. 24 OF 1998.

**An Act further to amend the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.**

Be it enacted by the Madhya Pradesh Legislature in the forty ninth year of the Republic of India as follows :-

1. **Short title and commencement.**- (1) This Act may be called **the Madhya Pradesh Vanijyik Kar (Sanshodhan) Adhiniyam, 1998.**

(2) It shall come into force on such date as the State Government may by notification in the official gazette, appoint and different dates may be appointed for different provision of the Act

2. **Amendment of Section 9.**- In sub-section (2) of Section 9 of the Madhya Pradesh Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as the Principal Act), for the words "four percent", wherever they occur, the words "two percent", shall be substituted

3. **Amendment of Section 9-B.**- In Section 9-B of the Principal Act, for sub-section (1), the following sub-section shall be substituted, namely -

"(1) Every dealer liable to pay tax under this Act, whose turnover in the year preceding the commencement of the Madhya Pradesh Vanijyik Kar (Sanshodhan) Adhiniyam, 1998, exceeds rupees fifty lacs and every other dealer whose turnover in a year first exceeds rupees fifty lacs shall, from the commencement of the aforesaid Act or from the date on which the turnover exceeds rupees fifty lacs, as the case may be, be liable to pay tax on the resale of any goods specified in Part-II to Part-VII of scheduled-II at the rate of eight percent on such part of his turnover in respect of the said goods which remains after deducting therefrom-

(a) sale price of declared goods.

(b) sale price of such goods at the hadns of the registered dealer from whom they have been purchased.

(c) the amount arrived at in accordance with the provisions of sub-clause (v) of clause (W) of section 2."

4. **Amendment of Section 10.**- In sub-section (2) of Section 10 of the Principal Act, for the words "four per cent" wherever they occur, the words "two percent", shall be substituted

5. **Amendment of Section 13.**- In Section 13 of the Principal Act, in clause (a) of sub-section (1), for the words "four per cent", wherever they occur, the words "two percent", shall be substituted

6. **Substituted of Schedule I.**- For Schedule I to the Principal Act, the following Schedule shall be substituted namely.-

### SCHEDULE-I

(See Section 15)
Goods Exempted from Tax

| S No (1) | Description of Goods (2) | Conditions and exceptions subjects to which exemption has been allowed (3) |
|---|---|---|
| 1 | Agricultural implements as specified by the State Government by Notification in the official gazette | |
| 2 | Books, almanacs, panchangs, and drawing books (but excluding catalogues), all publicise goods and articles for commercial purpose, race cards, accounts books, diaries, calenders and books (excluding exercise books containing space exceeding eight pages for writing), hand made paper, periodicals, hand made cardboard, sarvodaya dairies published by Sarv Sewa Sangh | |
| 3 | All kindsof roofing tiles and ridges excepting Manglore, Bagra, Kusner and similar superior roofing tiles and ridges. | |
| 4 | All varieties of cloth manufactured in mills or in power looms or on handlooms includings processed cloth, kosa cloth and cacoons of all types | |
| 5 | Charkha including Amber Charkha and its parts including wooden and rubber part, implements used in the production of Khaddar or khadi as defined in clause (b) of Section 2 of the Madhya Pradesh Sales of Khaddar Act, 1953 (No. 10 of 1953), handlooms including pit looms, frame looms, light shuttle looms and paddle looms | |
| 6 | Double roti, Eggs, meat, livestock including poultry and fish seed | |
| 7 | Electrical energy | |
| 8 | Vegetables (including patatos, onion), ginger (excluding dired ginger), garlic, singhada, green chillies (excluding dried chillies), fruits (except when sold in sealed containers, dry fruits pindkhajoor and coconut). | |
| 9 | Curd, Lassi, butter milk, milk and separata milk but excluding sweetened and coloured milk sold in sealed container, condensed and powered milk | |
| 10 | Goods on which duty is or may be levied under the Madhya Pradesh Excise Act, 1915 (No 2 of 1915) other than medicinal and toilet preparations specified for the time being in schedule to the Medicinal and Toilet Preparations, (Excise duties) Act, 1955 (No 16 of 1955) | |

| | | |
|---|---|---|
| 11 | Kumkum, Sindoor, all kinds of bangles (excepting those made of ivory, gold or silver), bichhia, mangal shutra of the value not exceeding 500 rupees, bindi made of plastic or lac, kajal, mehendi, rakhi and ornaments made of kathir, german silver or alluminium. | |
| 12. | Quinine | |
| 13 | Salt. | |
| 14 | Sugar cane Sugar including khandsari and palmyra but excluding mishri, chironji and batasha. | |
| 15. | Tobacco manufactured or unmanufactured, cured or uncured and tobacco products including cigarettes, cigars, cheroots and bidies | |
| 16 | Water other than aerated, mineral and distilled water. | |
| 17 | Writing slates and slate-pencils, chalk, sticks, caryons and foot rules. | |
| 18 | Surali, bageshi, barroo, date leaves, basket made out of such leaves, tattas, fans, curtains mattings and other goods made thereof, handmade suma and gerama, handmade barhi of leather, utensils and decoratives articles made of bamboo and fibrous plants likesabai, shissal etc. muddas made of sarkhanda, done and pattal, phoolbahari jharoo and earthenware made by kumahars (potters). | |
| 19 | (i) Khadi silk cloth, that is to say, any cloth woven on handlooms in India from silk yarn handspun in India or from a mixture of such silk yarn with cotton and/or woolen yarn handspun in India. | |
| (ii) | Readymade garments of Khadi as defined in clause (d) of Section 2 of the Khadi and Village Industries Commission Act, 1956 (No 61 of 1956). | When sold by producer and/or, organisation certified for the purpose by the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 (Np. 61 of 1956) or the Madhya Pradesh Khadi and Gramodyog Board constituted under the Madhya Pradesh Khadi Tatha Gramodyog Adhiniyam, 1978 |
| (iii) | Products of such village industries as the State Government may by notification specify. | |
| 20. | (i) Handspun cotton yarn.<br>(ii) Straight reeled cotton hand yarn.<br>(iii) Silk yarn of 13 of 22 deniers. | |
| 21 | (i) Braille writer, (ii) Braille shorthand writer, (iii) Brailee watch, (iv) Braille writing frame, (v) Braille mathematical instruments, (vi) Braille Globes and Maps, (Geography), (vii) Braille thermometer, (viii) Braille Lactometer, (ix) Braille barometer. | |
| 22. | All kinds of contraceptives. | |
| 23 | Bio gas plants | |
| 24 | Wooden bullock cart, wooden wheels and bullock | |

|  |  |  |
|---|---|---|
|  | cart axle of iron and steel |  |
| 25. | Seeds, plants and bulbs of vegetbales, grass, fruits and flowers other than methi, dhaniya and the seeds which are covered by the term "oilseeds" specified in Section 14(iv) of the Central Sales Tax Act, 1956 (No. 74 of 1956). |  |
| 26 | Philatelic stamps, Kites |  |
| 27 | Newsprint | When sold by a dealer registered under this Act to a newspaper establishment holding a certificate issued by the Director of Information and Publicity, Madhya Pradesh to effect that the newspaper's establishment is publishing a newspaper against a declaration to the effect that the newsprint being purchased is for the publication of the newpaper |
| 28 | Cow dung and products thereof- |  |
| 29 | Articles used by the physically handicapped persons namely,- (i) Artificial limbs, (ii) Crutches, (iii) Calipers, (iv) Corrective shoes, (v) Various kinds of spinal braces (vi) Wheel chairs, (vii) Denis brown splints, (viii) Various kinds of splints. |  |
| 30 | Human blood, human blood plasma, Pacemakers and articial valve used in human hearts. |  |
| 31 | Renewable energy devices or equipments, that is to say.- (i) Flat plate solar collectors, (ii) Concentrating and pipe typesolar collectors, (iii) Solar cooker, (iv) Solar water heaters, (v) Solar crop driers and systems, (vi) Solar air/gas/fluid heating system, (vii) solar refregeration, cold storages and air-conditioning systems, (viii) Solar stills and desalinationsystems, (ix) Solar pumps based on solar thermal and solar phto-voltaic conversion, (x) Solar power generating system, (xi) solar photo voltaic modules and panels for water pumping and other applications, (xii) Windmills and any specially designed devices which run on windmills, (xiii) Any special devices including electricity generators and pumps running on wind energy, (xiv) Bio-gas engines and Bio-gas plant and accessories and equipments connected therwith for utilizing energy from Bio-gas, (xv) Agricultural and Municipal Waste conversion devices producing energy from bio mass, (xvi) Equipment for utilising ocean waves, (xvii) |  |

Hydrms or Hydraulic ram or similar other devices using derived from flowing or stored up water.
32 Nipples made rubber and feeding bottles with rubber nipples
33. Papad, badi. Kuldi, Sewai, Finger Papad, Sabudane ke Phool
34 Frozen and liquid semen of cattle.
35 Perforated pipes used in drip irrigation system
36 Certified and treated seeds
37 Fertilizers other than oil cakes.
38. Pumping sets below 10 H.P.
39. Basen, Chuni and other by-products of pulses, Atta, maida, Suji, rava; flour and bye-products of cereals and pulses including husk of all grains, cereals and pulses "

---

## THE MADHYA PRADESH LOKAYUKT EVAM UP-LOKAYUKT (SANSHODHAN) ADHINIYAM, 1998.

The following Act received the assent of the Governor on the 25th August; 1998 and was published in the "Madhya Pradesh Gazette (Extra-ordinary)" dated the 31st August. 1998.]

## MADHYA PRADESH ACT

### No. 25 of 1998.

**An Act further to amend the Madhya Pradesh Lokayukt Evam Up-Lokayukt Adhiniyam, 1981.**

Be it enacted by the Madhya Pradesh Legislature in the Forty-ninth Year of the Republic of India as follows:-

1. **Short title.**- This Act may be called **the Madhya Pradesh Lokayukt Evam Up-Lokayuki (Sanshodhan) Adhiniyam, 1998.**

2. **Amendment of Section 2.**- For sub-clause (iv) of clause (g) of Section 2 of the Madhya Pradesh Lokayukt Evam Up-Lokayukt Adhiniyam. 1981 (No. 37 of 1981) (hereinafter referred to as the Principal Act), the following sub-clause shall be substituted. namely:-

"(iv) an officer of an Apex Society or Central Society within the meaning of clause (t-1) read with clauses (a-1). (c-1) and (z) of Section 2 of the Madhya Pradesh Co-operative Societies Act. 1960 (No 17 of 1961) ".

3. **Amendment of Section 5.**- In Section 5 of the Principal Act.-

(i) in sub-section (1) for the words "five years" the words "six years" shall be substituted:

(ii) for sub-sections (4) and (5) the following sub-sections shall be substituted and shall be deemed to have been substituted with effect from 1st January. 1996 namely -

"(4) The salary. allowances. pension and other perquisites payable to and other conditions of service of Lokayukt shall be the same as admissible to a sitting Judge of the Supreme Court as contained in the Supreme Court Judges (Conditions of Service) Act. 1958 (No 41 of 1958) and the rules made thereunder.

(5) The salary, allowances, pension and other perquisites payable to and other conditions of service of Up-Lokayukt shall be the same as admissible to a sitting Judge of a High Court as contained in the High Court Judges (Conditions of Service) Act. 1954 (No 28 of 1954) and the rules made thereunder:

Provided that, if the Lokayukt or an Up-Lokayukt at the time of his appointment is in receipt of a pension (other than a disability or wound pension) in respect of any previous service, his salary in respect of service as the Lokayukt or, as the case may be, Up-Lokayukt shall be reduced-

(a) by the amount of that pension; and

(b) if he has, before such appointment received in lieu of a portion of the pension due to him in respect of such previous service the commuted value thereof by the amount of that portion of the pension."

**4. Amendment of Section 9.-** After sub-section (1) of Section 9 of the Principal Act the following sub-section shall be inserted, namely -

"(1-a) Notwithstanding anything contained in this Act or any other law enacted by the State Legislature for the time being in force, any letter written to the Lokayukt by a person in police custody or in a Jail or in any asylum or other place for insane person, shall be forwarded to the Lokayukt unopend and without delay by the Police Officer or person in charge of such Jail, asylum or other place and the Lokayukt may, if he is satisfied that it is necessary so to do, treat such letter as a complaint made in accordance with the provisions of sub-section (1).".

**5. Amendment of Section 13.-** After sub-section (3) of Section 13 of the Principal Act, the following sub-section shall be inserted, namely -

"(4) The services of officers and employees, other than those appointed by the Lokayukt under sub-section (1) shall not be taken back before the expiry of the period of deputation by the concerned department without prior concurrence of the Lokayukt."

**6. Amendment of Section 13-A.-** For sub-section (3) of Section 13-A of the Principal Act, the following sub-sections shall be substituted, namely -

"(3) Every member of the District Vigilence Committee shall hold office for a term of 3 years and shall be eligible for re-appointment for another term not exceeding three years However no member shall hold office as such after he has attained the age of 70 years

Provided that the Chairperson or a member may resign his office before expiry of his term by sending a letter to the Lokayukt

Provided further that the Chairperson or a member may be removed by the State Government on grounds of misconduct of physical or mental incapacity for discharging duties of the office, on the recommendations of the Lokayukt.

(3-A) The minimum age for appointment as member shall be thirty five years."

**7. Omission of and Schedule.-** The Second Schedule to the Principal Act shall be omitted and shall be deemed to have been omitted with effect from the 1st January, 1996

---

## THE INDIAN STAMP (MADHYA PRADESH AMENDMENT) ACT, 1998.

The following Act received the assent of the Governor on the 28th August, 1998 and was published in the Madhya Pradesh Gazette (Extra-ordinary) dated the 1st September 1998

## MADHYA PRADESH ACT NO. 26 OF 1998.

An Act further to amend the India Stamp Act, 1899 in its application to the State of Madhya Pradesh

Be it enacted by the Madhya Pradesh Legislature in the Forty-ninth Year of the Republic of India

**1. Short title and commencement.-** (1) This Act may be called **the Indian Stamp (Madhya Pradesh Amendment) Act, 1998.**

(2) It shall come into force on such date as the State Government may by notifica-

appoint

**2. Amendment of Central Act No. 2 of 1899 in its application to the State of Madhya Pradesh.**- The India Stamp Act. 1899 (No. 2 of 1899) (hereinafter referred to as the Principal Act), shall in its application to the State of Madhya Pradesh be amended in the manner hereinafter provided.

**3. Amendment of Schedule 1-A.**- In Schedule 1-A to the Principal Act.-

(i) for Article 10. the following Article shall be substituted, namely:-

"10 Articles of Association of a company-

| | |
|---|---|
| (a) Where the Company has no Share Capital | One Thousand Rupees |
| (b) Where the Company has nominal Share Capital | 0.15 per cent of such nominal share capital, subject to a minimum of one thousand rupees and a maximum of five lac rupees |

**Exemption.**- Articles of any association not formed for profit and registered under Section 25 of the Companies Act, 1956 (No. I of 1956).

(ii) for sub-Article A of Article 46. the following sub-Article shall be substituted. namely:-

"A-Instrument of-

| | |
|---|---|
| (a) where there is no capital of partnership or its does not exceed Rs. 25,000. | One thousand rupees |
| (b) where it exceeds Rs. 25,000 | The same duty as a Bond (No. 15) for the amount of the partnership. subject to a maximum of Five thousand rupees." |

---

## THE MADHYA PRADESH SHASKIYA SEVEK (ADHIVARSHIKIAYU) - ADHINIYAM, 1967.

The following Act received the assent of the Governor on the 2nd September. 1998 and was published in the Madhya Pradesh Gazette (Extra-ordinary) dated the 2nd September. 1998

## MADHYA PRADESH ACT NO. 27 OF 1998.

An Act further to amend the Madhya Pradesh Shaskiya Sevak (Adhivarshiki-Ayu) Adhiniyam. 1967

Be it enacted by the Madhya Pradesh Legislature in the Forty-ninth Year of the Republic of India as follows:-

**1. Short title and Commencement.**- (1) This Act may called the **Madhya Pradesh Shaskiya Sevak (Adhivarshiki-Ayu) Dwitya Sanshodhan Adhiniyam, 1998.**

(2) It shall be deemed to have come into force with effect from the 7th day of August. 1998

**2. Amendment of Fundamental Rule 56 as substituted by Section 2 of the Madhya Pardesh Act No. 29 of 1967.**- In Section 2 of the Madhya Pradesh Shaskiya Sevak (Adhivarshiki-Ayu) Adhiniyam. 1967 (No. 29of 1967), after sub-rule (1) of rule 56. of the Fundamental Rules, the following sub-rule shall be inserted. namely:-

"(1-a) Subject to the provisions of sub-rule (2). every Government Teacher shall retire from service on the afternoon of the last day of the month in which he attains the age of sixty two years

Provided that a Government teacher whose date of birth is the first of a month shall retire from service on the afternoon of the last day of the preceding month on attaining the age of sixty two years.

**Explanation.**- For the purpose of this sub-rule "Teacher" means a Government servant by whatever designation called, appointed for the purpose of teaching in Government educational institution including teachnical or medical educational institutions in accordance with the recruitment rules applicable to such appointment and shall also include the teacher who is appointed to an administrative post by promotion or otherwise and who has been engaged in teaching for not less than twenty years provided he holds a lien on a post in the concerned School/Collegiate/Techinal/Medical education service "

---

## THE MADHYA PRADESH MOTORYAN KARADHAN (SANSHODHAN) ADHINIYAM, 1998.

The following Act received the assent of the Governor on the 28th August 1998 and was published in the Madhya Pradesh Gazette (Extra-ordinary) dated the 31st August 1998

### MADHYA PRADESH ACT NO. 28 OF 1998

**An Act further to amend the Madhya Pradesh Motoryan Adhiniyam, 1991.**

Be it enacted by the Madhya Pradesh Legislature in the Forty-nineth Year of the Republic of India as follows:-

**1. Short title and commencement.**- (1) This Act may be called **the Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhiniyam, 1998.**

(2) It shall come into force on such date as the State Government may, by notification, appoint

**1. Amendment of first Schedule.**- In the first Schedule to the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No 25 of 1991) (hereinafter referred to as the Principal Act)-

(1) for sub-item (e) of item IV, the following sub-item shall be substituted. namely-

"(e) Vehicle permitted to carry more than six passengers and kept as".-

(1) Reserve State Carriage -

| | |
|---|---|
| (i) for ordinary bus. | Rs. 80 per seat per month |
| (ii) for Express bus | Rs. 90 per seat per month |
| (iii) for Air Conditioned Deluxe bus | Rs 115 per seat per month |

(2) Omni Bus (used as Transport Vehicle)/passenger transport vehicle -

| | |
|---|---|
| (i) for ordinary bus | Rs. 80 per seat per month |
| (ii) for Express bus | Rs 90 per seat per month |
| (iii) for Air Conditioned Deluxe bus | Rs. 115 per seat per month.". |

(2) In sub-item (f) of item IV. for clauses (2) and (3). the following clauses shall be substituted. namely -

"(2) Vehicle permitted to carry more than six passengers and plying within the State as contract Carriage for each seat (excluding the driver) which the vehicle is permitted to carry-

| | |
|---|---|
| (i) for maxicab Vehicle having seating capacity exceeding 6 and upto 12 (excluding driver)- | Rs 120/- per seat per quarter |
| (ii) or Vehicle having more than 12 seats (excluding driver)- | |
| (a) for ordinary bus | Rs 500 00 per seat per month |
| (b) for Air Conditioned Bus/Deluxe bus | Rs 600.00 per seat per month |
| (iii) vehicle permitted to carry more than six passengers and plying as contract carriage | Rs 20 00 per seat per day for the entire period Vehicle |

THE

# Current Indian Statutes

## SUPPLEMENT

## MAHARASHTRA & GUJARAT

## January, 1999

(Pages 1 to 12)

### NOTIFICATIONS=MAHARASHTRAGOVERNMENT

The Bombay Civil Courts Act, XIV of 1869-
-S.19 establishment of Court of District Judge at Nilanga in District Latur 1
-S s 21, 22-A and 23, establishment of Civil Court at Nilanga, District Latur .. 2
The Bombay Minor Minerals Extraction (Amendment) Rules, 1998 . 3
The Code of Criminal Procedure 1973, S 9-Establishment of Court of Session Judge at Nilanga District Latur 2
The Hindu Marriage Act, 1955, S.3, Court of Civil Judge (Senior Division) Nilanga District Latur specified 2
The Maharashtra Administrative Tribunals (Financial and Administrative Powers) (Amendment) Rules, 1998 1
The Maharashtra Granite Extraction (Amendment) Rules, 1998 4
The Maharashtra Minor Minerals Extraction (Vidarbha Region) (Amendment) Rules, 1998 .3
The Maharashtra Standards of Weights and Measures (Enforcement) (Amendement) Rules, 1998 . .7
The Rules Regulating the working of Minor Minerals (Amendment) Rules, 1998 .. 4

### NOTIFICATIONS-GUJARATGOVERNMENT

The Gujarat Procurement (Levy) (Amendment) Order, 1998 . .5
The Gujarat Stamps (Amendment) Rules, 1998 5
The Motor Vehicles Act, 1998-
-S. 200, amendment of Notification No. 6/6/96/37MVD -1095/3190/KH dated 16th April, 1996, Addition to schedule 5

# THE CURRENT INDIAN STATUTES
# MAHARASHTRA & GUJRAT SUPPLEMENT
# 1999

Published in the Maharashtra Government Gazette, Part IV (a) dated October, 31, 1998

### GENERAL ADMINISTRATION DEPARTMENT

**No. MAT. 1096/CR No. 09/98/38.**- In exercise of the powers conferred by clauses (a) and (c) of section 36 of the Administrative Tribunals Act, 1985 (13 of 1985), the Government of Maharashtra hereby makes the following rules to amend the Maharashtra Administrative Tribunal (Financial and Administrative Power) Rules, 1991 as follows, namely:-

1. These rules may be called **the Maharashtra Administrative Tribunals (Financial and Administrative Power) (Amendment) Rules, 1998.**

2. For rule 4 of the Maharashtra Administrative Tribunals (Financial and Administrative Power) Rules, 1991, the following rule shall be substituted, namely.-

"4. Financial and Administrative powers of the Chairman.- The Chairman shall have the same powers as are conferred on the Administrative Department of the Government under the various financial and service rules of the Government;

Provided that, the exercise of the financial powers shall be subject to any procedural or other instructions issued from time to time by the Government, not inconsistent with the provisions of the Act or the concerned rules:-

Provided further that, in respect of the matters not within the competence of the Chairman concurrence of the Finance Department or any other authority shall be obtained by the Chairman, through the General Administration Department of Government "

---

Published in the Maharashtra Government Gazette, Part IV (a), dated September 12, 1998.

### LAW AND JUDICIARY DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 3rd September 1998

**No. CRC. 5694/1506/(228)-I-VII.**- In exercise of the powers coferred by section 19 of **the Bombay Civil Courts Act, 1869 (Bom. XIV of 1869)**, the Government of Maharashtra, hereby direct that w.e.f the 12th day of September, 1998-

(a) there shall be a Court at Nilanga in the Revenue District of Latur and the said Court shall be presided over by the Additional District Judge;

(b) the local limits of the ordinary jurisdiction shall be co-extensive with and cover the areas comprising the Revenue Tahsil of Nilanga in Latur District;

(c) all the powers of the District Judge, Latur shall vest in the said Additional District Judge except those vested in the District Judge under Section 9 of the said Act and his power to assign to Additional District Judge, Latur or withdraw unto himself or to asign to another Court of competent jurisdiction, such matter as he thinks, fit.

---

Published in the Maharashtra Government Gazette, Part IV(a), dated September 12, 1998.

### LAW AND JUDICIARY DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 3rd September 1998

**No. CRC. 5694/1506/(228)-II-VII.**- In exercise of the powers conferred by section 7 read with sub-section (1) of section 9 of **the Code of Criminal Procedure,** 1973 (2 of 1974) in its application to the State of Maharashtra and all its other powers enabling it in this behalf, the Government of Maharashtra in consultation with the High Court of Judicature at Bombay creates with effect from the 12th day of September 1998, a Sessions Divions for the Revenue Tahasil of Nilanga and establishes a Court of Sessions at Nilanga for trial of cases arising from the limits of the said Sessions Division. The Sessions Judge, Latur shall have the powers to withdraw unto himself cases from the said Sessions Division or assign to another Court of Competent jurisdiction or to assign to unto the Assistant or Additional Sessions Judge at Nilanga, any cases as he thinks fit.

---

Published in the Maharashtra Government Gazette, part IV (a), dated September 12, 1998.

## LAW AND JUDICIARY DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 3rd September 1998

**No. CRC. 5694/1506/(228)-III-VII.**- In exercise of the powers conferred by sections 21, 22A and 23 and of **the Bombay Civil Courts Act, 1869 (Bom XIV of 1869)** and in modification of all Government Notifications issued in this behalf in so far as they relate to the Court of Civil Judge, Senior Division, latur subordinate to District Court of Latur, the Government of Maharashtra hereby directs that with effect from the 12th day of September 1998-

(a) there shall be a Civil Court subrodinate to the District Court of Latur at Nilanga in Latur District;

(b) the said Court shall be presided over by a Civil Judge (Senior Division) who shall hold his sitting at Nilanga,

(c) the local limits of the ordinary and Special jurisdiction of the Civil Judge (Senior Division) Nilanga, shall comprise area covered within the local limits of the Court of Civil Judge (Junior Division) at Nilanga and the work from the said area which was heretofore included within the local limits of the ordinary and Special Jurisdiction of Civil Judge (Senior Division) at Latur shall be excluded from jurisdiction of this Civil Judge (Senior Division) from the said date.

## LAW AND JUDICIARY DEPARTMENT

**Mantralaya Mumbai 400 032, dated 3rd September, 1998**

**No. CRC. 5694/1506/(228)-IV-VII.**- In exercise of the powers conferred by clause (b) of section 3 of the Hindu Marriage Act, 1955 (25 to 1955), the Government of Maharashtra hereby w.e.f the 12th day of September 1998 specifies the Court of Civil Judge (Senior Division), Nilanga in Latur District as having local limits of its jurisdiction in respect of the matters arising from the local limits of the existing Court of Civil Judge (Junior Division at Nilanga established under the Bombay Civil Courts Act, 1869 (XIV of 1869).

---

Published in the Maharashtra Government Gazette, Part IV (A), dated September 28, 1998

## REVENUE AND FORESTS DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 28th September 1998

**No. CRC. 1097/CR-333/Kh.**- In exercise of the powers conferred by sub-sections (1) and (3) of section 15 of the Mines and Minerals (Regulation and Development) Act, 1957 (67 of 1957), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules further to amend the Bombay Minor Mineral Extraction Rules, 1955, as follows, namely:-

1. These rules may be called **the Bombay Minor Minerals Extraction (Amendment) Rules, 1998.**

2. After Rule 39-B of the Bombay Minor Mineral Extraction Rules, 1955 the following rule shall be inserted, namely:-

"39-C". Notwithstanding anything contained in the foregoing provisions of these rules it shall not be lawful for a competent officer to grant prospecting licence or mining lease for minor minerals in the scheduled Areas or to grant concession for exploitation of minor minerals by auction or otherwise dispose of the right to remove any minor minerals in such cases or class of cases in Scheduled Areas except with the prior recommendation of Panchayat or Panchayat Samiti or Zilla Parishad as the case may be.

Explanation.- For the purpose of this provision-

(i) the expression "Panchayat" and "Scheduled Areas" shall have meanings respectively assigned to them in the Bombay Village Panchayats Act, 1958

(ii) The expressions "Panchayat Samiti" and "Zilla Parishad" shall have meanings respectively assigned to them in the Maharashtra Zilla Parishads Panchayat Samities Act, 1961

---

Published in the Maharashtra Government Gazette, Part IV(A), dated September 28, 1998.

## REVENUE AND FORESTS DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 28th September 1998

**No. MMR. 1097/CR-33/Kh.**- In exercise of the powers conferred by sub-sections (1) and (3) of section 15 of the Mines and Minerals (Regulation and Development) Act, 1957 (67 of 1957), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules further to amend the Maharashtra Minor Mineral Extraction (Vidarbha Region) Rules, 1966 as follows, namely.-

1. These rules may be called **the Maharashtra Minor Minerals Extraction (Vidarbha Region) (Amendment) Rules, 1998.**

2. After Rule 38 of the Maharashtra Minor Mineral Extraction (Vidarbha Region) Rules, 1966 the following rule shall be added namely --

"38-A. "Notwithstanding anything contained in the foregoing provisions of these rules, it shall not be lawful for a competent officer to grant prespecting licence or mining lease for minor minerals in the scheduled areas or grant concession for exploitation of minor minerals by auction or otherwise dispose of the right to remove any minor minerals in such cases or class of cases in the Scheduled Areas except with the prior recommendation of the Panchayat, or Panchayat-Samiti or Zilla Parishad as the case may be

Explanation.- For the purpose of this provision-

(i) The expression "Panchayat" and "Scheduled Areas" shall have meanings respectively assigned to them in the Bombay Village Panchayats Act, 1958.

(ii) The expression "Panchayat Samiti" and "Zilla Parishad" shall have the same meanings respectively asigned to them in the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961".

---

Published in the Maharashtra Government Gazette, Part IV(A), dated September 28, 1998.

## REVENUE AND FORESTS DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 28th September 1998

**No. MMR. 1097/CR-33/Kh.**-In exercise of the powers conferred by sub-sections (1) and (3) of section 15 of the Mines and Minerals (Regulation and Development) Act, 1957 (67 of 1957), and of all othr powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules further to amend the Rules Regulating the Working of Minor Minerals, 1945 as follows, namely:-

1. These rules may be called **the Rules Regulating the Working of Minor Minerals (Amendment) Rules, 1998.**

2. After Rule 39 of the Rules regulating the working of Minor Minerals the following rule shall be added, namely -

"39-A. Notwithstanding anything contained in the foregoing provisions of these rules, it shall not be lawful for a competent officer to grant prospecting licence or mining lease for minor minerals in the Scheduled Areas or to grant concession for exploitation of minor minerals in such cases or class of cases in the Scheduled Areqas except with the prior recommendation of the Panchayat, or Panchayat Samiti or Zilla Parishad as the case may be

Explanation.- For the purpose of this provision,-

(i) the expression "Panchayat" and "Scheduled Areas" shall have meanings respectively assigned to them in the Bombay Village Panchayats Act, 1958,

(ii) the expression "Panchayat Samiti" and "Zilla Parishad" shall have the meanings respectively assigned to them in the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961"

---

Published in the Maharashtra Government Gazette, Part IV(A), dated September 28, 1998.

## REVENUE AND FORESTS DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 28th September 1998

**No. MMR. 1097/CR-33/Kh.**- In exercise of the powers conferred by sub-section (1) and (3) of section 15 of the Mines and Minerals (Regulation and Development) Act, 1957 (67 of 1957), and of all other powers (enabling it in that behalf, the Government of Maharashtra hereby makes the following rules further to amend the Maharashtra Granite Extraction, 1995 as follows, namely:-

1. These rules may be called **the Maharashtra Granite Extraction (Amendment) Rules, 1998.**

2. In Rule 3 of the Maharashtra Granite Extraction Rules 1995, after sub-rule (4) of following sub-rule shall be inserted, namely-

"(5)" No mining lease shall be granted in respect of lands situated in the Scheduled Areas except with prior recommendation of the Panchayat or Panchayat Samiti or Zilla Parishad, as the case may be.

Explanation.- For the purpose of this provision,-

(i) the expression "Panchayat" and "Scheduled Areas" shall have the meanings, respectively assigned to them in the Bombay Village Panchayat's Act, 1958

(ii) the expression "Panchayat Samiti" and "Zilla Parishad" shall have the meaning, respectively, assigned to them in the Maharashtra Zilla Parishads and Panchayat Samiti's Act, 1961.

---

Published in the Gujarat Government Gazette, Extraordinary, Part IV(A), dated September 4, 1998

## FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 4th September, 1998.

**No:- GTH/98/30/DGP/1397/GOI/76/C.**- In exercise of the powers conferred by Section 3 of the Essential Commodities Act, 1955 (10 of 1955) read with order of the Government of India, Ministry of Agriculture (Department of Food) No. GSR-800, dated the 9th June, 1978 and with the prior concurrence of the Central Government the Government of Gujarat hereby makes the following order to amend the Gujarat Rice Procurement (Levy) Order, 1984 namely-

1. These rules may be called **the Gujarat Rice Procurement (Levy) (amendment) Order, 1998.**

(ii) It shall come into force at once.

2. In the Gujarat Rice Procurement (Levy) Order, 1984 in sub clause (c) of clause 2 the following words shall be added.-

"and having a licence as 'Producer' under Essential Commodities (Licence, Control and Stock Declaration) Order 1981."

---

Published in the Gujarat Government Gazette, Extraordinary, Part IV(B), dated November, 7, 1998

## REVENUE DEPARTMENT

**No. GHM/98/72/M/STP/1094/528/H-1 Sachivalaya, Gandhinagar, 13th October, 1998.-** In exercise of the powers conferred by section 70 read with Section 46 of the Bombay Stamp Act, 1958 (Bom. LX of 1958), the Government of Gujarat hereby makes the following Rules, further to amend the Gujarat Stamps Rules, 1978, namely,-

1. These rules may be called **the Gujarat Stamps (Amendment) Rules, 1998.** -

2. In the Gujarat Stamps Rules, 1978, after rule 30, the following rule shall be inserted,

"**30-A Determination of interest** :- Where a person to whom any amount of duty, penalty or other sum required to pay under the Act fails to pay such amount within ninety days from the date of the receipts of the order who according to the provisions of sub-section (1) of section 46 shall be liable to pay simple interest at the rate of twenty four percent per annum on such amount or on any less amount thereof for the period for which such amount remains unpaid".

---

Published in the Gujarat Government Gazette, Extraordinary, Part IV(A), dated June 25th 1998.

## HOME DEPARTMENT

Sachivalaya, Gandhinagar, 25th June, 1998.

**No. G/G/98/117/MVD.1095/3190/KH.-** In exercise of the powers conferred by sub-section (1) of section 200 of the Motor Vehicles Act, 1988 (59 of 1988) and all other powers enabling it in this behalf, the Government of Gujarat hereby amends the Government Notification, Home Department No. G/G/96/37/MVD. 1095/3190/KH dated the 16th April, 1996 as amended from time to time as follows, namely:-

In the said notification in the SCHEDULE appended thereto, after PART-B the following PART-C shall be addednamely-

### PART-C

| Officers exercising powers. | Section with brief description of offence | Amount | | | |
|---|---|---|---|---|---|
| | | for two wheeler vehicles | for three wheeler vehicles | for four wheeler vehicles | Vehicles having more (than four wheelers) |
| 1 | 2 | 3 | 4 | 5 | 6 |
| State Traffic Branch Officers of the Police Department of and above | 177 Driving regulations (Section 118 | | | | |

| | | | | | |
|---|---|---|---|---|---|
| the rank of PSI on the State/National Highways when performing traffic regulation duties | of the MV Act 1988) | | | | |
| | (A) Parking of the vehicle | | | | |
| | (i) at or near a road crossing of the State National Highway | | 50 | 100 | 100 |
| | (ii) as obstruction to other vehicles on the State/National Highway | | | 100 | 100 |
| | (iii) On the State/ National Highways carrying fast traffic | | | 100 | 100 |
| | (iv) On the wrong side of the road (specialy on the State/ National Highways | | | 100 | 100 |
| | (v) Where parking is prohibited (specially on the State/National Highway) | | | 100 | 100 |
| | (B) Driving a Motor Vehicle on the State/National Highways | | | | |
| | (i) Without lamps at night (rule 105 of the CMV Rules, 1989) | 50 | 50 | 100 | 100 |
| | (ii) Without properly working break lights/stop light system (rule 102 of the CMV Rules, 1989) | 50 | 50 | 100 | 100 |
| | (iii) Without fitment of red reflectors at the rear (rule 104 of the CMV, Rules, 1989 | | | 100 | 100 |
| | (iv) Without a reflective tape, or reflective point at the front and rear of every goods vehicle | 50 | 50 | 100 | 100 |
| | (v) With dazzling lights at night causing danger or undue inconvenience, (Rule 106 of | | | 100 | 100 |

| | | | | | |
|---|---|---|---|---|---|
| | the CMV Rules, 1989 and rule 202 (1) of the CMV Rules, 1989 | | | | |
| 177 | Not carrying the polution under control certificate | 50 | 75 | 100 | 100 |
| 179(1) | Disobeying lawful direction or obstructing lawful discharge of function. | 50 | 150 | 150 | |
| 181 | Driving a vehicle | | | | |
| (a) | without a driving licence | 50 | 100 | 300 | 300 |
| (b) | without a trans port vehicle authorisation | 50 | 100 | 150 | 150 |
| (c) | when he is underaged | 50 | 100 | 300 | 300 |
| (d) | in breach of condition of learner's licence | 50 | 100 | 300 | 300 |
| 183 | Driving a motor vehicle or causing or allowing a motor vehicle in contravention of provision relating to | | | | |
| (a) | the speed limit fixed in the interest of public safety or convenience or because of the narrow road or bridge at the State/National Highways. (Under Section 112(2) of the MV Act, 1988 | 50 | 50 | 100 | 100 |
| 184 | Driving | | | | |
| (a) | at a speed dangerous to the public | 50 | 50 | 350 | 350 |
| (b) | in a manner dangerous to the public | 50 | 50 | 500 | 500 |
| 190(2) | Voilation of standard prescribed air pollution | 400 | 400 | 400 | 400 |

Publsihed in the Maharashtra Government Gazette, Part IV(A), dated November 11 1998.

## FOOD CIVIL SUPPLIES AND CONSUMER PROTECTION DEPARTMENT

Mantralaya Annexe, Mumbai 400 032, dated the 11th November 1998,-

**No. WMA. 1397/1261/CR-154/CP-3.-** In exercise of the powers conferred by sub-sections (1), (2) and (3) of section 72 of the Standard of Weights and Measures (Enforcement) Act, 1985 (54 of 1985) and of all other powers enabling it in that behalf, the Government of Maharashtra, after prior consultation with the Government of India, hereby mekes the following Rules further to amend the Maharashtra Standards of Weights and Measures (Enforcement) Rules, 1987, the same having been previously published as required by sub-section (4) of the said section 72, namely:-

1. These Rules may be called **The Maharashtra Standards of Weights and Measures (Enforcement) (Amendment) Rules, 1998.**

2. For Schedule XII of the Maharashtra Standards of Weights and Measures (Enforcement) Rules, 1987, the following Schedule shall be substituted namely:-

"SCHEDULE XII

[See Rule 17(1)]

Fees payable for verification and stamping of Weights and Measures and Weighing and Measuring Instruments

| Denomination | Fee per piece |
|---|---|
| 1 Weights- | Rs |
| (a) Bullion Weights- | |
| 20 kg | 20 |
| 10 kg | 20 |
| 5 kg | 15 |
| 2 kg | 15 |
| 1 kg | 15 |
| 500 g | 10 |
| 200 g | 10 |
| 100 g | 10 |
| 50 g | 10 |
| 20 g | 10 |
| 10 g | 10 |
| 5 g | 10 |
| 2 g | 10 |
| 1 g | 10 |
| 500 mg | 10 |
| 200 mg | 10 |
| 100 mg | 10 |
| 50 mg | 10 |
| 20 mg | 10 |
| 10 mg | 10 |
| 5 mg | 10 |
| 2 mg | 10 |
| 1 mg | 10 |
| (b) Brass Weights (Other than Bullion)- | Rs |
| 1 kg | 10 |
| 500 g | 3 |
| 200 g | 3 |
| 100 g | 3 |
| 50 g | 3 |
| 20 g | 3 |
| 10 g | 3 |
| 5 g | 3 |
| 2 g | 3 |
| 1 g | 3 |
| (c) Sheet Metal Weights (Other than (Bullion)- | Rs |
| 500 mg | 3 |
| 200 mg | 3 |
| 100 mg | 3 |
| 50 mg | 3 |

| Denomination | Fee per piece |
|---|---|
| 20 mg | 3 |
| 10 mg | 3 |
| 5 mg | 3 |
| 2 mg | 3 |
| 1 mg | 3 |
| (d) Iron and Steel Weights- | |
| 50 kg | 10 |
| 20 kg | 10 |
| 10 kg | 10 |
| 5 kg | 10 |
| 2 kg | 10 |
| 1 kg | 10 |
| 500 g | 3 |
| 200 g | 3 |
| 100 g | 3 |
| 50 g | 3 |
| (e) Carat Weights- | Rs |
| 500 c | 10 |
| 200 c | 10 |
| 100 c | 10 |
| 50 c | 10 |
| 20 c | 10 |
| 10 c | 10 |
| 5 c | 10 |
| | Rs |
| 2 c | 10 |
| 1 c | 10 |
| 50/100 c | 10 |
| 20/100 c | 10 |
| 10/100 c | 10 |
| 5/100 c | 10 |
| 2/100 c | 10 |
| 1/100 c | 10 |
| 0 5/100 c | 10 |
| 2. Capacity Measures-(including storage tank and vehicle tank 100 Litre and above | Rs 20 for the 1st 100 Litres Plus Rs 5 for every additional 100 litres or part thereof subject to maximum of 5000 |
| 50 l | 20 |
| 20 l | 10 |
| 10 l | 10 |
| 5 l | 5 |
| 2 l | 5 |
| 1 l | 5 |
| 500 ml | 5 |
| 200 ml | 5 |
| 100 ml | 5 |
| 50 ml | 5 |
| 20 ml | 5 |
| 10 ml | 3 |
| 5 ml | 3 |
| 2 ml | 3 |
| 1 ml | 3 |
| 3. Length Measures- | |
| (a) Non-Flexible- | |
| 2 m | 5 |

| Denomination | Fee per piece |
|---|---|
| 1 m | 5 |
| 0 5 m | 5 |
| 1m graduated at every cm | 10 |
| 0 5m graduated at every cm | 10 |
| (b) Fabric or Plastic Tapes- | |
| 10m and above | Rs 6 for the 1st 10 metre Plus Rs 2 for every additional 5 metre |
| 5 m | 5 |
| | Rs |
| 3 m | 5 |
| 2 m | 5 |
| 1 5 m | 5 |
| 1 m | 5 |
| 0 5 m | 5 |
| (c) Woven<br>0 5 m | Rs 10 for the 1st 10 metre Plus Rs 5 for every additional 5 metre |
| 30 m | Do. |
| 20 m | Do |
| 15 m | Do. |
| 10 m | Do |
| 5 m | 5 |
| 2 m | 5 |
| (d) Steel tapes-<br>150 m | Rs 10 for the 1 st 10 metre Plus Rs 5 for every additional 5 metre |
| 30 m | Do |
| 20 m | Do |
| 10 m | Do |
| 5 m | 5 |
| 4 m | 5 |
| 3 m | 5 |
| 2 m | 5 |
| 1 5 m | 5 |
| 1 m | 5 |
| 0 5 m | 5 |
| (e) Folding Scales- | |
| 1 m | 5 |
| 0 5 m | 5 |
| (f) Surveying Chain- | |
| 20 m | 30 |
| 20 m | 30 |
| 4 Non-Automatic Weighing instruments Mechanical (anlogue indication) belonging to ordinary and medium accuracy class including baby weighing scale- | |
| 400 t | 2000 |
| 300 t | 1500 |
| 200 t | 1500 |
| 150 t | 1000 |
| 100 t | 1000 |
| 80 t | 1000 |
| 60 t | 1000 |
| 50 t | 1000 |
| 40 t | 1000 |
| 30 t | 1000 |

| | Denomination | Fee per piece |
|---|---|---|
| | 25 t | 1000 |
| | 20 t | 1000 |
| | 15 t | 1000 |
| | 10 t | 500 |
| | 5 t | 250 |
| | 3 t | 200 |
| | 2 t | 150 |
| | 1500 kg | 150 |
| | 1000 kg | 150 |
| | 500 kg | 150 |
| | 300 kg | 100 |
| | 250 kg | 100 |
| | 200 kg | 50 |
| | 150 kg | 50 |
| | 100 kg | 50 |
| | 50 kg | 50 |
| | 30 kg | 50 |
| | 25 kg | 30 |
| | 20 kg | 30 |
| | 15 kg | 20 |
| | 10 kg | 20 |
| | 5 kg | 20 |
| | 3 kg | 20 |
| | 2 kg | 20 |
| | | 20 |
| | 500g and below | 10 |
| | Personal weighing machine exluding bathroom scales | 100 |
| | | Rs |
| 5 | Beam Scale Class A and B- | |
| | 200 kg | 200 |
| | 100 kg | 150 |
| | 50 kg | 120 |
| | 20 kg | 120 |
| | 10 kg | 100 |
| | 5 kg | 80 |
| | 2 kg | 80 |
| | 1kg | 80 |
| | 500g and below | 50 |
| 6 | Beam Scale Class C and D- | |
| | 1000 kg | 100 |
| | 500 kg | 100 |
| | 300 kg | 100 |
| | 200 kg | 50 |
| | 100 kg | 50 |
| | 50 kg | 15 |
| | 20 kg | 15 |
| | 10 kg | 15 |
| | 5 kg | 10 |
| | 2 kg | 10 |
| | 1 kg | 10 |
| | 500 g and below | 5 |
| 7 | Weighing instrument of High Accuracy class and Special Accuracy both Mechanical and Electronic- | |
| | Exceeding 50 t | 1500 |
| | Not exceeding 50 t but exceeding 10 t | 1000 |
| | Not exceeding 10 t but exceeding 1 t | 500 |
| | Not exceeding 1 t but exceeding 50 kg | 300 |

| | Denomination | Fee per piece |
|---|---|---|
| | Not exceeding 50 kg but exceeding 10 kg | 200 |
| | Not exceeding 10 kg | 120 |
| 8 | Automatic Weighing Mamchine- | |
| | Exceeding 10 t | 1000 |
| | Not exceeding 10 t but exceeding 1 t | 500 |
| | Not exceeding 1 t but exceeding 50 t | 250 |
| | Not exceeding 50 kg but exceeding 10 kg | 150 |
| | Not exceeding 10 kg | 100 |
| 9 | Totalizing Machine | 1000 |
| 10 | Volumetric measuring instruments- | |
| | (a) Dispensing pumps, each pump | 500 |
| | (b) Totalizing Counters | 250 |
| | (c) Other instruments exceeding 100 | Rs 250 for the 1st 100 litre Plus Rs 150 for every additional 100 litre or part thereof subject to a maximum of Rs 5000 |
| | Not exceeding 100 Litre but exceeding 50 Litre | 200 |
| | Not exceeding 50 Litre but exceeding 20 Litre | 150 |
| | Not exceding 20 Litre | 100 |
| 11 | Bulk meter and meter for liquids (other than water)- | |
| | Flow rate upto 100 litres/min | 1000 |
| | Above 100 litre but upto 500 litre/min | 2000 |
| | Above 500 litre/min | 5000 |
| 12 | Linear measuring instruments- | |
| | Taxi Meter, Autorikshaw Meter | 50 |
| | Other meters | Rs 25 for the 1st 1000 m or part thereof Plus Rs 5 for every additional 100 m or part thereof subject to maximum of Rs 150 |
| 13 | Clinical Thermometer | 2 |
| 14 | Water Meter | 25 |
| 15 | Kitchen scale- | |
| | 500 kg | 10 |
| | 1 kg | 10 |
| | 2 kg | 10 |
| | 5 kg | 10 |
| | 10 kg | 10 |
| | | Rs |
| 16 | Tabular balance- | |
| | 1 kg | 10 |
| | 5 kg | 10 |
| | 10 kg | 10 |
| | 20 kg | 10 |
| | 50 kg | 10 |
| 17 | Batroom Scales 120 kg and above- | 50 |
| 18 | Peg Measures- | |
| | 30 ml | 20 |
| | 60 ml | 20 |
| | 100 ml | 20 |
| 19 | Electronic Weighing Instrument-Medium and ordinary accuracy | |
| | 400 t | 2000 |
| | 300 t | 1500 |
| | 200 t | 1500 |
| | 150 t | 1000 |
| | 100 t | 1000 |

Denomination Fee per piece

The Income Tax (Twenty Eighth Amendment) Rules, 1998 .83
The Indian Post Office (Second Amendment) Rules, 1999 ..95
The Interest Tax (21 st Amendment) Rules, 1998 .. 66
The Passports (Amendment) Rules, 1998 .74
The Redressal of Public Grivances (Amendment) Rules, 1998 .87
The Railways (Extent of Monitery Liability and Prescription of Percentage charge )Amendment Rules, 1998 .93
The Securities & Exchange Board of India (Appeal to The Centeral Government) Amendent Rules, 1998 .. 73
The Securities & Exchange Board of India (Stock Brokers) (Third Amendment) Regulation, 1998 .83
The Supreme Court Judges (Amendment) Rules, 1999 .81
The Supreme Court Judges (Travelling Allowance) Amendment Rules, 1999 .82
The Tea Waste (Control) Amendment Order, 1998 .86
The Vegetable Oil Products (Regulation) Order, 1998 .87

**PART II INDIAN PARLIAMENT ACTS, 1999 (Pages 65 to 88)**

The Finance (No. 2) Act 1998 (Contd.) .. 65

**PART II-A INDIAN PARLIAMENT ACTS, 1999 (PAGES 1 TO 8)**

The Export- Import Bank of India (Amendment) Act, 1 of 1999 ...1
The Cotton Ginning & Pressing Factories (Repeal) Act, 2 of 1999 .1
The High Denomination Bank Notes (Demonetisation) Amendment Act, 3 of 1999 .. 2
The Railway Claims Tribunal (Amendment) Act, 4 of 1999 ..2
The Leaders & Chief Whips of Recognised Parties and Groups in Par[illegible]t (Facilities) Act, 5 of 1999 .. 2
The Delhi Development Authority (Validation of Disciplinary Powers) Act, 6 of 1999 .3
The High Court & Supreme Court Judges (Salaries and Conditions of Services) Amendment Act, 7 of 1999 . 4
The Customs (Amendment) Act, 8 of 1999 ..7
The Appropriation (Railways) No. 4 Act, 9 of 1999 ...7
The Appropriation (No. 4) Act, 10 of 1999 .8
The Income-Tax (Second Amendment) Act, 11 of 1999 8

**PART III - PRESIDENT'S ORDINANCES (Pages 1 to 16)-**

The Companies (Amendment) Ordinance, 1 of 1999 .. 1
The Prasar Bharti (Broadcasting Corporation of India) Amendment rdinance, 2 of 1999 ..11

**'ART VI - MAHARASHTRA ACTS (Pages 25 to 32)-**

he Mumbai Municipal Corporation (Amendment) Act, X of 98 (Contd.) ..25

**ART XI - WEST BENGAL ACTS (Pages 25 to 32)-**

e West Bengal Premises Tenancy Act, XXVI (Contd.) ..25
e Indian Electricity West Bengal Amendment Act, LV of 1994 .. 32

**RT X - WEST BENGAL NOTIFICATIONS (Pages 1 to 8)-**

e West Bengal State Legal Services Authority Regulations, 1998 ...1

INTED AND PUBLISHED BY D. SURI AT CHANDIGARH PUBLISHING HOUSE
DHERI SEC. 41-D CHANDIGARH & 383, INDL. AREA PHASE - II CHANDIGARH

[illegible]

## Laws of Marriage & Divorce

by **H.K. Saharay**

The entire gamut of the matrimonial laws and statutes connected therewith covering a period of mo than 100 years have been dealt with in this treatise with exhaustive sectionwise commentarie supported by relevant and uptodate judicial pronouncements of the Supreme Court and of th different High Courts. This edition of the work makes a comparative study of the Indian and foreign matrimonial laws with an analytical approach covering a wide range of marriage-related problems, updating the case laws eliminating the obsolete and providing the Procedural Rules.

**Fourth Edition 1999** ISBN 81-7177-098-3 **Hardcover Rs. 625**

## The Law of Wakfs

by **S.A. Kader**

This is an indepth study of the new Wakf Act 1995 duly focusing on the changes and improvements effected on the Wakf Act 1954. The author makes a brilliant exposition of the entire law of Wakf, with exhaustive commentaries supported by judicial pronouncements of the Supreme Court and of the different High Courts. The powers of the Wakf Board and the rights and duties of *mutawallis* have been duly highlighted enhancing the practical utility of the wakf.

**Edition 1999** ISBN 81-7177-099-1 **Hardcover Rs. 350**

## J.A. Parks'
## Principles & Practice of Valuation

by **D.N. Banerjee**

Acclaimed as a classic, the celebrated work of John A. Parks appears in its Fifth Edition repleting th entire gamut of the science and art of valuation with more than hundred illustrative examples an a large number of judicial precedents has been brought in, making it an outstanding book o multidimensional valuation.

**Fifth Edition 1998** ISBN 81-7177-094-0 **Hardcover Rs. 45**

## Law Relating to Public Service

by **Samaraditya Pal**

This work makes a brilliant exposition of the prevailing service law in all its ramifications includir the creation, incidents and termination of relationship besides the dominance of rules ar disciplinary control with modern developments as reflected in the pronouncements of the Supren Court as also by the different High Courts during the last two decades, in a style, lucid and attractiv An outstanding book meeting a long-felt need.

**Edition 1998** ISBN 81-7177-095-9 **Hardcover Rs.**

## K.P. Chakravarti's Domestic Enquiry & Punishment

by **M.R. Mallick**

It stands as an important feature of the industrial jurisprudence, the revised edition intersper with important case laws, makes an in-depth study of the law, procedure and practice involve disciplinary enquiry and the punishment. Indispensable to lawyers, corporate executives laymen as well.

**Third Edition 1998** ISBN 81-7177-096-7 **Hardcover Rs.**

**ALSO OF INTEREST**

Abell & Sen: FRANCHISING IN INDIA, Ed. 1998, Rs. 350
B.B. Mitra: THE LIMITATION, 20th Ed. 1998, Rs. 650
S.K. Chawla: LAW OF ARBITRATION & CONCILIATION, Ed. 1998, Rs. 575
P. Narayanan: PATENT LAW, 3rd Ed. 1998, Rs. 625
P.K. Sarkar: LAW OF ACQUISITION OF LAND IN INDIA, Ed. 1998, Rs. 625
B.B. Mitra's INDIAN SUCCESSION ACT, 13th Ed. 1997, Rs. 375
Ganguly's CIVIL COURT PRACTICE & PROCEDURE, 12th Ed. 1997, Rs. 560
H.K. Saharay: CONSTITUTION OF INDIA—AN ANALYTICAL APPROACH, 2nd Ed. 1997, Rs. 57
P. Narayanan: COPYRIGHT & INDUSTRIAL DESIGNS, 2nd Ed. 1995, Rs. 550

**Eastern Law House Private Ltd**
54 Ganesh Chunder Avenue, Calcutta 700 013
[illegible]
36 Netaji Subhash Marg, Daryaganj, New Delhi 110 002
[illegible]

LIBRARY
CALCUTTA UNIVERSITY
24.1.99

Registered No. R.N.231/57 of the Registrar of Newspapers for India
Separate paging is given to each Part in order that it may be filed as separate compilation

1999 No. 4

# THE
# Current Indian Statutes

-:0:-

(*Founder :-* LATE SHRI ANAND MOHAN SURI)

-:0:-

## Monthly Journal

EDITOR :
LALIT MOHAN SURI
SENIOR ADVOCATE, PUNJAB AND HARYANA HIGH COURT
JOINT EDITORS :
RAVINDER MOHAN SURI, SHASHI MOHAN SURI
AND DEEPAK SURI, ADVOCATES

-:0:-

## April 1999

Annual subscription in Advance : Rs. 400 with Supplement,
withoutSupplement Rs. 350 (Inland) (Postage Extra)
Rs. 800 Foreign (Plus Postage) Single Part Rs. 50.

**All remittances and business communications should be addressed to :**
**The Current Indian Statutes 36, Sector 9-A, Chandigarh-160017**

**Fax : 742878** **TEL : 742063**

**20.4.1999**

# CONTENTS

## MARCH, 1999

Part I- Notifications-Central Government (Pages 97 to 120)

Part II- Indian Parliament Acts, 1998 (Pages 89 to

Part II-A- Indian Parliament Acts, 1999

Part III- President's Acts, Ordinances and Regulations (Pages 17 to

Part IV- Rajasthan Acts, Ordinances and Notifications (NIL)

Part V- Gujarat Acts and Ordinances (Pages 1 to 8)

Part VI- Maharashtra Acts and Ordinances (Pages 33 to 40)

Part VII- Bihar Acts, Ordinances and Notifications (NIL)

Part IX- West Bengal Acts and Ordinances (Pages 33 to 40)

Part X- West Bengal Notifications (Pages 9 TO 16)

Part XI- Madhya Pradesh Acts, Ordinances and Notifications (NIL)

Part XII-Orissa Acts (NIL)

**PART I = NOTIFICATIONS, CENTRAL GOVERNMENT (Pages 97 to 120)**

The Agricultural and Processed Food Products Export Development Authority (Amendment) Rules, 1998 ...117

The Apprenticeship (Amendment) Rules, 1999 .. 106

The Beedi Workers Welfare Cess (Amendment) Act, 24 of 1998, date of coming into force .. 110

The Cement Control (Regulation of Production) Order, rescinded .111

The Central Excise (First Amendment) Rules, 1999 .. 100

The Central Excise Supervisory Board (Transaction of Business) Regulations, 1999. ..101

The Central Excise (Third Amendment) Rules, 1999 ..103

The Central Excise (Fourth Amendment) Rules, 1999 104

The Companies (Centeral Government's) General Rules and Forms (Amendments) Rules,1999 .. 114

The Central Sales Tax (Registration & Turnover) Amendment Rules,1998 ...115

The Central Vigilance Commission Ordinance, 15 of 1998, S.3 date of appointment of commission. ...111

The Companies (Issue of share certificates) Amendment Rules. 1999 .. 114

The Drugs & Cosmatics (Fourth Amendment) Rules, 1998 ...115

The Electricity Laws (Amendment) Act, 22 of 1998, date of coming into force .114

The Experiments on Animals (Control & supervision) (Amendment) Rules, 1998 .116

The Experiments on Animals (Control & supervision) (Amendment) Rules, 1998 ...117

The Finance (No.2) of 1998, S.118, 31st August, 1998 appointed ...110

The Income -Tax Act, 43 of 1961, S. 246-A, date appointed for purposes of the section ...112

The Income- Tax(Thirteenth Amendment) Rules, 1998 ...119

The Income- Tax(Twenty- Fifth Amendment) Rules, 1998 ...112

The Indian Post Office (3rd Amendment) Rules, 1999 ..102

The Indian Telegraph (First Amendment) Rules, 1999 ...104

## BOOKS ON BANKING AND FINANCE

### DICTIONARY OF BANKING

**G Klein**

Second Indian Reprint 1997 (Paperback) ISBN 81-85200-69-6
Rs. 150

### DICTIONARY OF ACCOUNTING AND FINANCE

**R Brockington**

2nd Edn., 2nd Indian Reprint 1996 (Paperback) ISBN 81-85200-70-X
Rs. 150

### DISHONOUR OF CHEQUES : LIABILITY-CIVIL & CRIMINAL

**S N Gupta**

3rd Edn., Reprint 1998 (Paperback) ISBN 81-7534-002-9
Rs. 195

### LAW RELATING TO GUARANTEES

**With Model Forms**

**S N Gupta**

4th Edn., 1997 (Hardbound) ISBN 81-7534-074-6
Rs. 575

### THE BANKING LAW IN THEORY & PRACTICE

**A Comparative Study of English & Indian Laws on Banking**

**S N Gupta**

2nd Edn., Reprint 1994 (Hardbound) ISBN 81-85200-29-7
Rs. 515

### SUPREME COURT ON BANKING AND DEBT LAWS IN FIVE DECADES

**S N Gupta**

3rd Edn., 1991 (Hardbound) ISBN 81-85200-17-3
Rs. 375

### LAW RELATING TO SENIORITY AND PROMOTION OF OFFICERS IN BANKS

**H C Arora & S L Sachdeva**

1989 Edn. (Hardbound) ISBN 81-85200-10-6
Rs. 100

*Available at*

**UNIVERSAL BOOK TRADERS**

80 Gokhale Market, Opp Tis Hazari Courts, Delhi-110 054 Phones : 2911966, 2511288
FAX 011-2924152, 7459023 E-Mail : unilaw@nde.vsnl.net.in
*Branch* C-27/1, Connaught Place, Middle Circle, New Delhi-110 001 Phones . 3323277, 3713671

1. (1) Those rules may be called **the Registration of Foreigners (Amendment) Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Registration of Foreigners Rules, 1992 (hereinafter referred to as the said rules), in paragraph 4,—

(i) after the words "said Act", the following shall be inserted, namely :—
"and in superession of the Registration of Foreigners Rules, 1939, except as respects things done or omitted to be done before such supersession."

(ii) the words and figures "further to amend the Registration of Foreigners Rules, 1939," shall be omitted.

3. In the said rules, in rule 1, in sub-rule 2, for the figure and words "(2) **Definitions, —** In these rules, unless there is any", the brackets, figure and word "(2) They shall come into force on the date of" shall be substituted.

4. In the said rules, in rule 15, after sub-rule (2), the following sub-rule shall be inserted namely :—

"(3) The Central Government shall, publish on the reverse of Form D, by way of General of Special instructions, the requirements of any other law or the rules made thereunder, which are applicable to the passengers."

5. In the said rules, for Form D and the entries relating thereto, the following Form D and entries shall be substituted, namely :—

### "FORM D

**[see rule 5 and 15(2)]**

**(9digits)**

**Admission No.**______

### GOVERNMENT OF INDIA
### DISEMBARKATION CARD

(Please use capital letters only)

1.Family Name______

First (Given) Name :______

2.Sex : Male______ Female______

3.Date of Birth (D/M/Y)______

Place and country of Birth______

4 Nationality______

5. Occupation______

6 Passport No______

Place of Issue______

Date of Issue______

Date of Expiry______

7.Address in India______

8. Flight No.______

Port of Embarkation______

9. Countries visited/transited during the last six days.______

(Following information to be filled in by Foreigners)

10.Visa No.______ Date of Issue :______

Place of Issue______ Valid up to______

11. Purpose of Visit :______

1 Tourism 2 Business 3. Employment 4. Education 5. Transit
6 Conference 7. Official Mission 8. Others (specify)
12 Whether first trip to India ? YES NO

Immigration Stamp
size 3.8 cm x 3.8 cm

Signature of Passenger

**(PERFORATED STRIP)**
**STAPLE HERE**
**TO BE RETAINED AND HANDED OVER ON DEPARTURE**

**(9 digits)**
**Departure No.**__________

## FORM D
## GOVERNMENT OF INDIA
## EMBARKATION CARD (For Foreigners Only)
**(See rule 5 and 15)**

(Please use capital letters only)

1.Family Name ____________________
First (Given Name)
2.Sex : Male____________Female____________
3.Nationality____________________
4.Passport No.____________________
Place of Issue____________________
Date of Issue ____________________
Date of Expiry ____________________
5.Flight No. ____________________
Port of Disembarkation____________________

Immigration Stamp
size 3.6 cm x 2.5 cm

Signature of Passenger

## FORM D
## GOVERNMENT OF INDIA
## EMBARKATION CARD
**(See rule 5 and 15)**

To be filled by Indians

(Please use capital letters only)

1 Family Name ____________________
First (Given) Name
2 Sex · Male____________Female____________
3.Date of Birth ____________________
Place and country of Birth
4 Nationality ____________________
5 Passport No ____________________
Place of Issue ____________________
Date of Issue ____________________
Date of Expiry ____________________
6.Address in India ____________________
7.Port of Embarkation____________________
Flight No.____________________

11.Purpose of visit :

1 Tourism, 2. Business 3. Employment 4. Education 5. Transit

6. Official Mission 7. Conference 8. Others

Immigration Stamp

size 3.6 cm x 2.5 cm

Signature of Passenger

*Foreigners who do not have perforated Embarkation Card stappled in their passport may fill in this card and also mention :

Port of Arrival

Date of Arrival".

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 39 dated 30th January, 1999.

## MINISTRY OF HOME AFFAIRS

**G.S.R. 56 (E), New Delhi, the 30th January, 1999.** — In exercise of the powers conferred by section 3 of the Passport (Entry into India) Act, 1920 (34 of 1920), the Central Government hereby makes the following rules further to amend the Passport (Entry into India) Rules, 1950, namely :—

1.(i) These rules may be called **the Passport (Entry into India) Amendments Rules, 1999.**

(ii) They shall come into force on the date of their publication into Official Gazette.

2. In the Passport (Entry into India) Rules, 1950, in rule 5 for clause (ivc) and the entries relating thereto, the following shall be substituted :—

"(ivc) Nothing in clause (iv) shall apply to, or in relation to, any person of South Asian Association for Regional Cooperation Countries, namely, Bangaldesh, Bhutan, Maldivs, Nepal, Pakistan and Sri Lanka who is,—

(a) a Judge of the Supreme Court or of the highest court; or

(b) a Member of Parliament or of a similar highest legislative body; or

(c) a Head of National level university ; or

(d) Ministers of Foreign or External Affairs of Member States, or

(e) Foreign Secretaries or Permanent Secretaries dealing with foreign affairs of Member States, or

(f) SAARC Secretary-General and Directors of the SAARC Secretariat; or

(g) Presidents of National Chambers of Commerce and Industry of the Member States, or

(h) Permanent Secretaries in Trade Ministries and upto three other officials concerned with promotion of intra-SAARC trade and economic cooperation from each Member States as nominated by them, or;

(i) Vice Presidents and Members of the Executive Committee of the SAARC Chamber of Commerce and Industry; or

(j) Members of the Executive Committee of the National Federations of Chambers of Commerce and Industry; or

(k) Members of SAARC Preferntial Trading Arrangement (SAPTA) Committee of Participants; or

(l) All Central Government Ministers/Ministers of State/Deputy Ministers/Assistant Ministers in Member States; or

(m) Secretaries/Administrative Heads of Ministers of equivalent rank dealing with the Subjects handled by eleven SAARC Technical Committees; or

(n) Secretaries involved in the SAARC theretier poverty alleviation mechanism Finance/Planning Rural Development, Urban Development; or

(o) Heads of National Radio and TV Organisations; or

(p) Heads of National Sports Authorities and Federations; or

(q) Chairmen of National and International Airlines; or

(r) Heads of National academies and Institutions in the field of Art and Culture and of National Museums; or

(s) Heads of Boards of Customs and Revenue; or

(t) SAARC National Focal Points (Head of SAARC Division of Ministries of Foreign/External Affairs) or

(u) President and Vice-Presidents of SAARC "LAW"; and

(v) Dependent children below 18 years of age and spouse or spuses of the above categories while accompanying them;

Provided that they are in possession of valid visa Endorsement of South Asian Association for Regional Cooperation Countries and respective national passports.

**Explanation :—** National level universities are those as are centrally funded or the national level academic body or bodies as set up by the national Governments"

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 13 dated 11th January, 1999

## MINISTRY OF FINANCE

**G.S.R. 22(E), New Delhi, the 11th January, 1999.**—In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely,—

1.(1) These rules may be called **the Central Excise (First Amendment) Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazette

2.In the Central Excise Rules, 1944, in rule 2, in clause (5), —

(a) item (i) shal be omitted;

(b) in item (v), sub-items (h) and (i) shall be omitted;

(c) in item (x) after sub-item (b), the following sub-items shall be inserted, namely —

"(c) the Commissioner of Central Excise, Allahabad;

(d) the Commissioner of Central Excise, Kanpur-I;

(d) the Commissioner of Central Excise, Kanpur-II,";

(d) after item (xii), the following item shall be inserted, namely:—

"(xiia) (a) Commissioner of Central Excise, Patna;

(b) Commissioner of Central Excise, Jamshedpur, the Commissioner of Central Excise (Appeals), Patna;".

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 54 dated 8th February, 1999

## MINISTRY OF HEALTH AND FAMILY WELFARE

**G.S.R. 73 (E), New Delhi, the 8th February, 1999** — In exercise of the powers conferred by section 33 of the Pre-natal Diagnostic Techniques (Regulation and Prevention of Misuse) Act, 1994 (57 of 1994), the Central Supervisory Board, with the previous sanction of the Central Government, hereby makes the following regulations, namely —

**1. Short title and commencement :—** (1) These regulations may be called the **Central Supervisory Board (Transaction of Business) Regulations, 1999.**

(2) They shall come into foce on the date of their publication in the official Gazette.

**2. Definitions :—** In these regualtions, unless the copntext otherwise requires —

(a) "Act" means the Pre-natal Diagnostic Techniques (Regulation and Prevention of Misuse) Act, 1994 (57 of 1994);

(b) "rules" means any rules framed under the Act;

(c) "Board" means the Central Supervisory Board constituted under section 7 of the Act,

(d) "meeting" means meeting of the Board;

(e) "Member" means a member of the Board;

(f) words and expression used herein and not defined in these regulations but defined in the act or rules shall have the same meanings so assigned to them in the Act or rules.

**3. Procedure for transaction of business in meetings :—** (1) The business of the Board shall ordinarily be transacted at a meeting so called as not to allow a gap of more than six months between two meetings, duly called in accordance with the provisions of these regulations and the Act.

(2) A meeting of the Board may be called by the Member Secretary of the Board by giving fourteen days' notice in writing specifying the place, date and hour, to discuss the agenda for the meeting, with the approval of the Chairman. Such notice accompanied with a copy of the agenda for the meeting shall be despatched to every Member by Speed Post, failing which by Registered Post with acknowledgement·

Provided that any item not included in the agenda may be discussed in a meeting with the permission of the Chairman.

(3) Non-receipt of the notice of a meeting by any one or more of the members shall not invalidate the proeedings held at any meeting

**4. Quorum :—** Eight Members shall form a quorum for a meeting.

**5. Association of persons :—** (1) The Member Seretary of the Board may, with the approval of Chairman, invite for a meeting any person whom the Board may like to associate in such meeting, or whose assistance or advice, in the opinion of the Chairman, the Board may desire, in carrying out the provisions of the Act or the rules

Provided that the Members shall be informed of the presence of persons so invited, alongwith the nature of assistance or advise required of them.

(2) A person invited under sub-regulation (1) shall have the right to take part in the discussion relevant to the purpose for which he is associated in a meeting, but shall not have a right to vote in such meeting.

(3) A person invited under sub-regulation (1) shall be entitled to receive travelling allowance and daily allowance for attending the meeting at the rates applicable to a Member

6. The Board may by solution passed in meeting constitute one or more sub-committee consisting of Members of the Board for performing certain specified task in

such resolution.

7. The decision at a meeting in a situation of difference of views may be taken by a majority of votes of the Members present and voting, and in the event of an equality of votes, the Chairman and in his absence, the person presiding, shall have and exercise a record or casting vote.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 57 dated 9th February, 1999.

## MINISTRY OF COMMUNICATIONS

**G.S.R. 77 (E), New Delhi, the 9th February, 1999.** — In exercise of the powers conferred by clause (d) of sub-section 2 of Section 21 read with Section 74 of Indian Post Office Act, 1898 (6 of 1898), the Central Government hereby makes the following Rules further to amend the Indian Post Office Rules 1933, namely:—

1. (1) These rules may be called **the Indian Post Office (3rd Amendment) Rules, 1999.**

(2) They shall come into force on the 9th day of February, 1999.

2. In the Indian Post Office Rules, 1993 (herein after referred to as the said rules), Rule 33A shall be substituted with the following namely :—

(i) Rule 33A — Parcels may be booked at designated office authorised for the purpose by DG Post on a special receipt to be granted by the Post Office as Express Parcel Post subject to the following conditions;

(a) The minium tariff rate for booking Express Parcel Post will be 2 kgs. And the maximum weight for which express Parcel Post can be booked will be 35 kgs.

(b) The Express Parcel Post shall exceed not 1.50 meters of any one dimension and 3 metres for length and girth together.

(c) The tariff to be charged for Express Parcel post shall be as mentioned below .

| Distance | Rate per kg. 10 kgs | Additional rate per kg. Beyond 10 kgs. |
|---|---|---|
| Local Upto 1000 kms. | Rs. 10/- | Rs. 8/- |
| Beyond local | Rs 12/- | Rs. 10/- |
| Beyond 1000 kms | Rs 20/- | Rs 15/- |

(d) Registration and Insurance shall not be compulsory for Express Parcel Post irrespective of weight or value thereof.

(e) A value payable Express Parcel Post can be booked on payment of prescribed fees in addition to the rates mentioned at (c) above The maximum limit for which any VP Express Parcel Post can be booked shall be Rs. 50,000/-

(f) All Express Parcel Post items shall be delivered to the addressee within the determined time frame failing which charges paid by the customer shall be refunded and in case of loss of items or loss to its contents, the compensation payable shall be restricted to Rs 500/- or the actual value of the parcel, whichever is less

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 58 dated 9th February, 1999

## MINISTRY OF FINANCE

**G.S.R. 78(E), New Delhi, the 9th February, 1999.** — In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely :—

1. (1) These rules may be called **the Central Excise (3rd Amednment) Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazettee.

2. In the Central Excise Rules, 1944,—

(a) in rule 57G, after sub-rule (10), the following sub-rule shall be inserted, namely :—

"(ii) Credit under sub-rule (2) shall not be denied on the grounds that —

(i) any of the documents, mentioned in sub-rule (3) does not contain all the particulars required to be contained therein under these rules, if such document contains details of payment of duty, description of the goods, assessable value, name and address of the factory or warehouse;

(ii) the declaration filed under sub-rule (1) does not contain all the details required to be contained therein or the manufacturer fails to comply with any other requirements under sub-rule (1) :

Provided that the Assistant Commissioner of Central Excise having jursdiction over the factory of manufacturer intending to take credit is satisfied that duty due on the inputs has been paid and such inputs have actually been used or are to be used in the manufacture of final products, and such Assistant Commissioner shall record the reasons for not denying the credit so in each case." :

(b) in rule 57 T, after sub-rule (12), the following sub-rule shall be inserted, namely —

"(13) Credit under sub-rule (6) shall not be denied on the grounds that —

(i) any of the documents, mentioned in sub-rule (3) of rule 57G does not contain all the particulars required to be contained therein under these rules, if such document contains details of payment of duty, description of the goods, assessable value, name and address of the factory or warehouse;

(ii) the declaration filed under sub-rule (1) does not contain all the details required to be contained therein or the manufacturer fails to comply with any other requirements under sub-rule (1) ;

Provided that the Assistant Commissioner of Central Excise having jurisdiction over the factory of the manufacturer intending to take credit is satisfied that the duty due on the capital goods have been paid and such capital goods have actually been used or are to be used in the manufacture of final products, and such Assistant Commissioner shall record the reasons for not denying the credit so in each case."

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 70 dated 10th February, 1999

## MINISTRY OF FINANCE

**G.S.R. 91 (E), New Delhi, the 10th February, 1999.** — In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely :—

1. (1) These rules may be called **the Central Excise (Fourth Amendment) Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Central Excise Rules, 1944,—

(i) in rule 100G, in the second proviso, for the figure and letters "5.00 P.M.", the figure and letters "11.00 A.M." shall be substituted;

(ii) in rule 224,—

(a) in sub-rule (2), in the second proviso, for the figure and letters "5.00 P.M.", the figure and letters "11.00 A.M." shall be substituted;

(b) in sub-rule (2A), for the figure and letters "5.00 P.M.", the figure and letters "11.00 A.M." shall be substituted.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 94 dated 19th February, 1999

## MINISTRY OF COMMUNICATIONS

**G.S.R. 123 (E), New Delhi, the 19th February, 1999.** — In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (13 of 1885) and in supercession of notification of Government of India, Ministry of Communications, number GSR 260 (E) dated the 28th January, 1998, the Central Government hereby makes the following rules further to amend the Indian Telegraph Rules, 1951, namely :-

1. (1) These rules may be called **the Indian Telegraph (First Amendment) Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazettee.

2. In the Indian Telegraph Rules, 1951, after rule 419, the following rule shall be inserted, namely :—

"**419A**(1) Directions for interception of any message or class of messages under sub-section (2) of section 5 of the Indian Telegraph Act, 1885 (hereinafter referred to as the said Act) shall not be issued except by an order made by the Secretary to the Government of India in the Ministry of Home Affairs in the case of Government of India and by the Secretary to the State Government in charge of the Home Department in the case of a State Government. In emergent cases such order may be made by an officer, not below the rank of a Joint Secretary to the Government of India, who has been duly authorised by the Union Home Secretary or the State Home Secretary, as the case may be. Such order shall contain reasons for such direction A copy of such order shall be forwarded to the concerned Review Committee within a period of seven days :

Provided that in emergent cases, —

(i) in remote areas, where obtaining of prior directions for interception of messages or class of messages is not feasible; or

(ii) for operational reasons, where obtaining of prior directions for interception of messages or class or messages is not feasible

the officer concerned may carry out the required interception of messages or class of messages subject to its confirmation from the concerned competent officer within a period of fifteen days.

(2) While issuing directions under sub-rule (1) the officer shall consider possibility of acquiring the necessary information by other means and the directions under sub-rule

(1) shall be issued only when it is not possible to acquire the information by any other reasonable means

(3) The interception directed shall be the interception of any message or class of messages as are sent to or from any person or class of persons or relating to any particular subject whether such message or class of messages are received with one or more addresses, specified in the order, being an address or addresses likely to be used for the transmission of communications from or to one particular person specified or described in the order or one particular set of premises specified or described in the order

(4) The directions shall specify the name and designation of the officer or the authority to whom the intercepted message or class of messages is to be disclosed and also specify that the use of intercepted message or class of messages shall be subject to the provisions of sub-section (2) of sectioin 5 of the said Act and the copies of the intercepted message or class of messages shall be destroyed when no longer required

(5) The directions for interception shall remain in force, unless revoked earlier, for a period not exceeding ninety days from the date of issue and may be renewed but same shall not remain in force beyond a total period of one hundred and eighty days

(6) The officer issuing the directions for interception shall also make a request in writing to the Telegraph Authority who shall extend the facilities and cooperation for interception mentioned in the directions.

(7) The officer authorised to intercept any message or class of messages shall maintain proper records mentioning therein, the intercepted message or class of messages, the particulars of persons whose message has been intercepted, the name and other particulars of the officer or the authority to whom the intercepted message or class of messages has been disclosed, the number of copies of the intercepted message of class of messages made and the mode of the method by which such copies are made, the date of destruction of the copies and the duration within which the directions remain in force.

(8) The Central Government and the State Government, as the case may be, shall constitute a Review Committee. The Review Committee to be constituted by the Central Government shall consist of the following, namely :—

(a) Cabinet Secretary .. Chairman
(b) Secretary to the Government of India Incharge, Legal Affairs ... Member
(c) Secretary to the Government of India Ministry of Telecommunications .. Member

The Review Committee to be constituted by a State Government shall consist of the following, namely :—

(a) Chief Secretary ... Chairman
(b) Secretary Law/Legal Rememberancer .. Member
(c) Secretary to the State Government
(other than the Home Secretary) .. Member

(9) The Review Committee within a period of sixty days from the issue of the directions shall suo moto make necessary enquiries and investigations and record its findings whether the directions issued under sub-rule (1) are in accordance with the provions of sub-section (2) of section 5 of the Act. When the Review Committee is of the opinion that the directions are not in accordance with the provisions referred to above, it may set aside the directions and order for destruction of the copies of the intercepted message or class of messages.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i) No 105

dated 23rd February, 1999

## MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS

**G.S.R. 136 (E), New Delhi, the 23rd February, 1999.** — In exercise of the powers conferred by sub-section (1) read with clauses (4), (e) and (l) of sub-section (2) of section 35 of the Administrative Tribunals Act, 1985 (13 of 1985), the Central Government hereby makes the following rules further to amend the Madhya Pradesh Administrative Tribunal (Procedure) Rules, 1988, namely :—

1. (1) These rules may be called **the Madhya Pradesh Administrative Tribunal (Procedure) Amendment Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Madhya Pradesh Administrative Tribunal (Procedure) Rules, 1988 for rule 3, the following rule shall be substituted, namely —

"3(1). **Language of the Tribunal.** — The language of the Tribunal shall be English

Provided that the parties to a proceeding before the Tribunal may file documents drawn up in Hindi, if they so desire;

Provided further that (a) a Bench may, in its discretion permit the use of Hindi in the proceedings

(b) the Bench, hearing the matter may in its discretion, direct English translation of pleadings and documents to be filed.

(c) the Benches may, in their discretion, make final order either in Hindi or in English

(2) Notwithstanding anything contained in sub-rule (1), where a final order is made in Hindi, an authenticated English translation thereof shall simultaneously be prepared and kept on record.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No 116 dated 28th February, 1999

## MINISTRY OF LABOUR

**G.S.R. 190 (E), New Delhi, the 26th February, 1999.** — In exercise of the powers conferred by sub-section (1) of section 37 and in pursuance of clause (bb) section 11 of the Apprentices Act, 1961 (52 of 1961), after consulting the Central Apprenticeship Council, the Central Government hereby makes the following rules further to amend the Apprenticeship Rules, 1991, namely :—

1. (1) These rules may be called **the Apprenticeship (Amendment) Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Apprenticeship Rules, 1991,—

(a) after rule 9 and the entries related thereto, the following rule shall be inserted namely —

"9A. **STAFFING PATTERN AND QUALIFICATIONS OF INSTRUCTIONAL STAFF FOR PRACTICAL AND BASIC TRAINING OF APPRENTICES :**— Staffing Pattern and qualifications of instructional staff for imparting practical and basic training to apprentices shall be as specified in Schedule IVA"

(b) after Schedule-Iv, the following Schedule shall be inserted namely —

### "SCHEDULE-IV A

(See rule 9A)

I. STAFFING PATTERN

(a) BASIC TRAINING CENTRE

1 One Trade Instructor.................for every 16 apprentices.

2 One Drawing Instructor... ..............for every 150 apprentices.

3 One Instructor (Workshop Calculation and Science)......................for every 150 apprentices

4. One Social Study Instructor................ ....for every 400 apprentices.

(b) SHOP FLOOR TRAINING INCLUDING RELATED INSTRUCTIONS

1. One Trade Instructor.....................for every 40 apprentices.

2. One Drawing Instructor.....................for every 150 apprentices.

3. One Workshop Calculation and Science Instructor.....................for every 150 apprentices.

**II. QUALIFICATIONS OF INSTRUCTIONAL STAFF FOR BASIC TRAINING CENTRE AND SHOP FLOOR TRAINING INCLUDING RELATED INSTRUCTIONS.**

**TRADE INSTRUCTOR/DRAWING INSTRUCTOR/WORKSHOP CALCULATION AND SCIENCE INSTRUCTOR:—**

**Essential :** (a) (i) Passed 10th Standard.

(ii) Passed National Apprenticeship Certificate Examination in relevant trade with ive years experience in industry.

OR

(b) Diploma in Engineering/Technology in appropriate branch with three years experience.

**Desireable :** Passed instructor Training Course in relevant trade from any of the Advanced Training Institute or Central Training Institute for Instructors under the Directorate General of Employment and Training, Ministry of Labour."

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 60 dated 10th February, 1999

**MINISTRY OF COMMUNICATIONS**

**G.S.R. 80 (E), New Delhi, the 10th February, 1999.** — In exercise of the powers conferred by clause (g) of sub-section 2 of section 35 of the Telecom Regulatory Authority of India Act, 1997 (24 of 1997), the Central Government hereby makes the following rules, namely :—

**1. Short title and commencement.** — (1) These rules may be called the Telecom Regulatory Authority of India (Annual Report and Returns) Rules, 1999.

**2. Definitions :** In these rules unless the context otherwise requires —

(a) "Act" means the Telecom Regulatory Authority of India Act, 1997 (24 of 1997),

(b) "Appendix" means an Appendix annexed to these rules

(c) Words and expressions used in these rules but not defined in the Act shall have ie meanings respectively assigned to them in the Act.

**3. Furnishing of returns :—** (i) The Authority shall furnish quarterly, the the entral Government, returns and statements on the matters specified in Appendix-I, icluding matters as may be specified by the Central Government from time to time.

(ii) The Authority shall also furnish such returns, statements or particulars in gard to any prposed or existing programme for the promotion and development of the

**4. Preparation and submission of annual report.** — (1) The Authority shall prepare, as soon as may be, after the commencement of each financial year the annual report referred to in sub-section (2) of section 24 of the Act in the form specified in Appendix II

(2) The annual report shall give an account of the activites during the previous financial year containing interalia—

(a) a statement of corporate and operational goals and objectives of the Authority;

(b) annual targets in physical and financial terms set for various activities in the background of clause (a) together with a brief review of actual performance with reference to those targets;

(c) A administrative report on the activities of the Authority during the year just past and the current year and an account of the activites which are likely to be taken up during the next financial year;

(d) important changes in the organisational set up of the Authority;

(e) report on employer-employees relations and welfare activities of the Authority;

(f) report on such other miscellaneous matters as deemed fit by the Authority for reporting to the Central Government.

(3) The annual report shall after adoption at a meeting of the Authority and be signed by the members and authenticated by afixing the common seal of the Authority and the requisite number of copies thereof shall be submitted to the Central Government by the 30th day of September.

## APPENDIX-I

## RETURNS AND STATEMENTS AND OTHER PARTICULARS REQUIRED TO BE FURNISHED QUARTERLY BY TRAI.

I. Return on number of cases filed before the authority for settlement of disputes and adjudicated upon.

| Sl No | No of Cases pending in the last quarter | No. of cases received during the quarter | No. of cases disposed of |
|---|---|---|---|

II Statement on the periodical survey conducted by the Authority to monitor the quality of service provided by the service providers.

| Sl No | Survey conducted during the quarter with details | Observations of TRAI | Remedial Steps taken |
|---|---|---|---|

III. Statement on steps taken to achieve universal service obligation.

| Sl No | Subject | Steps taken | Results achieved |
|---|---|---|---|

IV Returns on research and studies conducted including those conducted outside India

| Sl No | Subject Duration | Place where research/study was conducted | Official/organisation concerned with research & studies | Results of studies/research conducted |
|---|---|---|---|---|

V Statements on penalty imposed by the Authority for contraventions of the directions of the Authority

| Sl. No | Name of the service provider | Details of the directions issued | Penalty imposed |
|---|---|---|---|

## Form of Annual Report of the Telecom Regulatory Authority of India

### Part-I

**Policies & Programes :**

(a) Review of General Environment in the Telecome Sector.

(b) Review of policies and programme in respect of

(a) Rural Telephone Network;

(b) Expansion of Telephone Network;

(c) Entry of private sector in both and value added service;

(d) Technical compatibility and effective interconnection between service providers,

(e) Telecommunication technology;

(f) Implementatioin of National Telecom Policy;

(g) Quality of Service;

(h) Universal service obligation.

### Part-II

**Review of working and operation of the Telecom Regulatory Authority of India in Telecom Sector in Respect of**

(a) Rural Telephone Network;

(b) Expansion of Telephone Network;

(c) Entry of private sector in basic and value added services;

(d) Technical compatibility and effective interconnection between service providers;

(e) Telecommunication technology;

(f) Implementation of National Telecom Policy;

(g) Quality of Service;

(h) Universal service obligation.

### Part-III

**Functions of the Telecom Regulatory Authority of India in respect of matters specified in Section 11 of the Act.**

(a) Telecommunication rates both within India and outside India including the rates at which message shall be transmitted to any country outside India.

(Indicate the measures taken to fix tariffs and if already fixed the reaction of service providers thereto)

(b) Recommendations on :

(i) the need and timing of the new service providers;

(ii) the terms and conditions of licence to a new service provider.

(iii) Revocation of Licence for non-compliance of terms and conditions of Licence. (Indicate the recommendations on the above and reaction of the Government thereto)

(c) Ensuring technical compatibility and effect inter-connection;

(Indicate the measures taken and the results thereof)

(d) Regulating arrangement amongst service providers of sharing their revenue dervied from providing telecommunication service.

(Give details of action taken and the results thereof)

(e) Time period for providing local and long distance circuits of telecommunication between different service providers;

(Indiate the time period fixed and whether they have been adhered to by service provider)

(f) Ensuring compliance of terms and conditions of licence;

(Give details of action taken and results thereof)

(g) Steps taken to protect the interest of consumers of telecommunication services,

(Give details of steps taken including the details of cases adjudicated upon)

(h) Steps taken to facilitate completion and promote efficiency in the operation of telecommunication services so as to facilitate growth in such services,

(Give details of steps taken and the results thereof)

(i) Settlement of dispute between service providers;

(Give details of disputes adjudicated upon)

(j) Levy of fees and other charges at such rates and in respect of such services as may be determined by regulations.

(Give an account of fees and other charges collected by TRAI)

(k) Steps taken to ensure ffective compliance of universal service obligation;

(Indicate the steps taken to ensure effective compliance of universal service obligation and achievement in this regard)

(l) Details of advice rendered to the Central Government in the matter relating to development of telecommunication technology and any other matter relatable in telecommuniation industry in general.

(Give details of advice rendered and the reaction of the Government thereto)

(m) Administrative and financial functions enstrusted to it by the Central Government (Give details regarding performance of delegated functions)

(n) Monitoring of the quality of services and details of promotional survey of such services by the service providers. (Give details of steps taken and the results achieved)

(o) Inspection of equipment used in the network and recommendation made on the type of equipment to be used by the service providers. (Give details of the inspection made and remedial action taken)

## PART-IV

Organisation matters of the Telecom Regulatory Authority of India, including financial performance.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 403 dated 20th October, 1998

## MINISTRY OF LABOUR

**G.S.R. 628 (E), New Delhi the 20th October, 1998.** — In exercise of the powers conferred by sub-section (2) of section 1 of the **Beedi Workers Welfare Cess (Amendment) Act, 1998** (24 of 1998), the Central Government hereby appoints the date of publication of this notification in the Official Gazette as the date on which the said Act shall come into force.

---

Published in the Gazette of India, Extraordinary, Part II, Section 3(i), No. 522 dated 9th August, 1920

## MINISTRY OF COMMUNICATION

**S.O. 708 (E), New Delhi, the 19th August, 1998.** — In exercise of the powers conferred by section 118 of **the Finance (No. 2) Act, 1998** (21 of 1998), the Central

Government hereby appoints the 31st day of August, 1998 for the purpose of said section 118

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No 521 dated August 19, 1998.

## MINISTRY OF HOME AFFAIRS

**S.O. 707 (E), New Delhi, the 19th August, 1998.** — In pursuance of clause (1) of Article 239 of the Constitution, the President hereby directs that the Administrators of all Union Territories (whether known as the Governor, Chief Commissioner or Administrator) shall subject to the control of the President and until further orders, also exercise the powers and discharge the functions of the State Government under the provisions of **the Electricity Regulatory Commissions Act, 1998** (4 of 1998) within their respective Union Territories

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No. 561 dated September 1, 1998.

## MINISTRY OF HOME AFFAIRS

**S.O. 750(E), New Delhi, the 1st September, 1998.** — In exercise of the powers conferred by sub-section (1) of section 3 of **the Central Vigilance Commission Ordinance, 1998** (Ordinance no. 15 of 1998), the Central Government hereby appoints the 1st September, 1998 as the date in this behalf and also constitutes a body to be known as the Central Vigilance Commission on and from the said date to exercise the powers conferred upon, and to perform the functioins assigned to, it under the said Ordinance.

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No 859 dated December 31, 1998

## MINISTRY OF POWER

**S.O. 1132 (E), New Delhi, the 31st December, 1998.** — In exercise of the powers conferred by sub-section (2) of section 1 of the Electricity Laws (Amendment) Act, 1998 (22 of 1998), the Central Government hereby appoints the date of publication of this notification in the Official Gazette as the date on which the said Act shall come into force

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No 722 dated November 6, 1998.

## MINISTRY OF INDUSTRY

**S.O. 954 (E), New Delhi, the 6th November, 1998.** — In exercise of the powers conferred by section 3 of **the Essential Commodities Act, 1955** (10 of 1955), the Central Government hereby resinds **the Cement Control (Regulation of Production) Order, 1981** with effect from 06-11-1998 except as respects things done or omitted to be done under the Order before such rescission.

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), dated September 14, 1998/Bhadra 23, 1920

## MINISTRY OF FINANCE

**S.O. 811 (E), New Delhi, the 14th September, 1998.** — In exercise of the powers conferred by Explanation to sub-section (2) of section 246A of the **Income-tax Act, 1961** (43 of 1961), the Central Government hereby appoints 1st October, 1998 as the appointed day for the purposes of the said section

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No. 711 dated October 29, 1998

## MINISTRY OF FINANCE

**S.O. 939 (E), New Delhi, the 29th October, 1998.** — In exercise of the powers conferred by section 295 of the Income Tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely :—

1. (1) These rules may be called **the Income-tax (Twenty-fifth Amendment) Rules, 1998.**

(2) They shall come into force on the 1st day of November, 1998.

2. In the Income-tax Rules, 1962, in rule 114B, in clause (b), the following proviso shall be inserted, namely —

"Provided that for the purposes of this clause, the sale or purchase of a motor vehicle or vehicle does not include two wheeled vehicles, inclusive of any detachable side-car having an extra wheel, eattached to the motor vehicle"

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No. 853 dated December 30 1998

**S.O. 1126 (E), New Delhi, the 30th December, 1998.** — In pursuance of the provisions of clause (a) of sub-section (1) of section 2 of **the Indo-Tibetan Border Police Force Act, 1992** (35 of 1992), the Central Government hereby declares tht with effect from 1st January, 1999 to 31st day of December, 2001, the duty of every member of the Indo-Tibetan Border Police Force, as and, when deployed in operation, or on petrol, or on guard duty, or providing security to any person or institution/installations within the territorial limits of the States and Union Territories mentioned herein, shall be the period of active duty :—

1. Andhra Pradesh
2. Assam,
3. Arunachal Pradesh
4. Bihar
5. Chandigarh
6. Delhi
7. Damun and Diu
8. Dadra and Nagar Haveli
9. Goa
10. Gujarat
11. Haryana
12. Himachal PRadesh
13. Karnataka
14. Jammu & Kashmir
15. Kerala
16. Madhya Pradesh
17. Maharashtra

18. Manipur
19. Meghalaya
20. Mizoram
21. Nagaland
22. Orissa
23. Punjab
24. Pondicherry
25. Rajasthan
26. Sikkim
27. Tamil Nadu
28. Tripura
29. Uttar Pradesh
30. West Bengal
31. Andaman and Nicobar
32. Lakshadweep.

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No 4 dated January 4, 1999

## MINISTRY OF STEEL AND MINES

**G.S.R. 9 (E), New Delhi, the 4th January, 1999.** — In exercise of the powers conferred by section 13 o the Mines and Minerals (Regulation and Development) Act, 1957 (67 of 1957), the Central Government hereby makes the following rules further to amend the Mineral Concession Rules, 1960, namely :—

1. (1) These rules may be called **the Mineral Concession (Amendment) Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Mineral Concession Rules, 1960, in rule 75, sub-rule (2) shall be omitted.

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No. 6 dated January 4, 1999

## MINISTRY OF SURFACE TRANSPORT

**G.S.R. 12 (E), New Delhi, the 4th January, 1999.** —In exercise of the powers conferred by clause (aa) of sub-section (2) of section 9 of the National Highways Act, 1956 (48 of 1956), the Central Government hereby makes the following rules, namely —

1. **Short title and commencement.** — (1) These rules may be called **the National Highways (manner of depositing the amount by the Central Government with the competent authority for acquistion of land) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. **The manner of depositing money with the competent authority.** — (1) Subject to the provisions of the Act, the executing agency authorised by the Central Government in this behalf shall deposit, —

(a) the amount determined under section 3G of the Act, and

(b) where the amount determined by the arbitrator under section 3G of the Act is in excess of the amount determined by the competent authority, the excess amount together with interest, if any, awarded by the arbitrator, within seven days of such determination or award by the competent authority or by the arbitrator, as the case may be, with the competent authority through demand draft.

(2) The competent authority shall deposit the amount received under sub-rule (1) in a separate Public Deposit Account in the Public Account of India and the provisions of sub-section (2) to (4) of section 3H of the Act shall apply to such deposit

Explanation. — For the purpose of this rule, —

(a) 'Act' mens the National Highways Act, 1956 (48 of 1956),

(b) the expression 'executing agency' shall have the same meaning as assigned to it under clause (2) of rule 2 of the National Highways Rules, 1957

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No. 9 dated January 6, 1999

## MINISTRY OF LAW JUSTICE AND COMPANY AFFAIRS

**G.S.R. 16(E), New Delhi, the 6th January, 1999.** — In exercise of the powers conferred by clauses (a) and (b) of sub-section (1) of section 642 of the Companies At, 1956 (1 of 1956), read with sub-section 1A of section 108, the Central Government hereby makes the following rules futher to amend the Companies (Central Government's) General Rules and Forms, 1956, namely :—

(a) These rules may be called **the Companies (Central Government's) General Rules and Forms (Amendment) Rules, 1999.**

(b) They shall come into force on the date of their publication in the Official Gazette

2. In the Companies (Central Government's) General Rules and Forms, 1956, in rule 5A, for sub-rule (2A), the following sub-rule shall be substituted, namely —

"(2A) An instrument of transfer in respect of counter receipts allowed to be traded by Over The Counter Exchange of India (OTCEI) shall be in Form 7BB."

**G.S.R. 17(E).** — In exercise of the powers conferred by clause (b) of sub-section 1.(1) of section 642 of **the Companies Act, 1956** (1 of 1956), the Central Government hereby makes the following rules further to amend the Companies (Issue of Share Certificates) Rules, 1960, namely :—

1.(1) These rules may called the **Companies (Issue of Share Certificates) Amendment Rules, 1999.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Issue of Share Certificates) Rules, 1960, in rule 4, in sub-rule (4), before the explanation the following proviso shall be inserted, namely —

"Provided that no counter receipt shall be issued after the 28th February, 1999".

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No 418 dated October 28, 1998

## MINISTRY OF HEALTH AND FAMILY WELFARE

**G.S.R. 647 (E), New Delhi, the 28th October, 1998.** — Whereas a draft of certain rules further to amend the Drugs and Cosmetics Rules, 1945, were published as required by section 12 and 33 of the Drugs and Cosmetics Act, 1940 (2A of 1940), under the notification of the Government of India in the Ministry of Health and Family Welfare (Department of Health), No, GSR 674 (E), dated the 27th November, 1997, in the Gazette of India, Extraordinary Part II, Section 3, Sub-section (i) dated the 27th November, 1997 inviting objections and suggestions from all persons likely to be affected thereby, before the expiry of forty-five days from the date on which the copies of the official Gazette containing the said notification were made available to the public;

And whereas copies of the said Gazette were made available to the public on the 5th December, 1997;

And whereas the objections and suggestions received from the public on the said draft rules have been considered by the Central Government;

Now, therefore, in exercise of the powers conferred by sections 12 and 33 of the said Act, the Central Government, after consultation with the Drugs Technical Advisory Board, hereby makes the following rules further to amend the Drugs and Cosmetics Rules, 1945, namely :—

1. (1) These rules may be called **the Drugs and Cosmetics (4th Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Drugs and Cosmetics Rules, 1945 (hereinafter referred to as the said rules), for the words "British Veterinary Codes" wherever they occur, the words and brackets "British Pharmacopocia" (Veterinary) shall be substituted.

3. In the said rules, in rule 43A, for the words "Madras" and "Bombay", wherever they occur, the words "Chennai" and "Mumbai" shall respectively be substituted and in rule 43-A, as so amended, for the words "Chennai, Calcutta, Mumbai, Delhi and Ahmedabad" in respect of drugs imported by air into India", the words "Chennai, Calcutta, Mumbai, Delhi, Ahmedabad and Hyderbad: in respect of drugs imported by air into India" shall be substituted.

4. In Schedule 'X' to the said rules, item "Methaqualone" shall be omitted.

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No. 458 dated November 20, 1998

## MINISTRY OF FINANCE

**G.S.R. 695 (E), New Delhi, the 20th November, 1998.** — In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following amendments in the Central Sales Tax (Registration & Turnover) Rules, 1957, namely :—

1. (1) These rules shall be called **the Central Sales Tax (Registration & Turnover) Amendment Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In sub-rule (1) of rule 12 of the Central Sales Tax (Registration and Turnover Rules, 1957, the Second proviso shall be omitted.

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No. 544 dated August 28, 1998

## MINISTRY OF ENVIRONMENT AND FORESTS

**S.o. 732 (E), New Delhi, the 26th August, 1998.** — Whereas certain draft rules further to amend the Experiments on Animals (Control and Supervision) Rules, 1968, was published as required by sub-section (1) of section 17 of the Prevention of Curelty to Animals Act, 1960 (59 of 1960), under the notification of the Government of India in the Ministry of Environment and Forests vide number S.O. 44 (E), dated the 15th January, 1998, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of a period of 30 days from the date on which the copies of the Gazette containing the said notification are made available to the public;

And whereas the said Gazette was made available to the public on 15th January, 1998;

And whereas the objections and suggestions received from the public on the said draft rules have been duly considered by the Committee;

Now, therefore, in exercise of the powers conferred by section 17 of the Prevention of Curelty to Animals Act, 1960 (59 of 1960), the Committee for control and supervision of experiments on animal hereby makes the following rules further to amend the Experiments on Animals (Control and Supervision) Rules, 1968, namely :—

1. (1) These rules may be called **the Experiments on Animals (Control and Supervision) (Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazettee

2. In the Experiments on Animals (Control and Supervision) Rules, 1968,

(i) in rule 2, after clause (c), the following clause shall be inserted, namely.—

(d) "Animal Control authority", used with reference to an animal, includes any public or private authority, shelter or pound in possession or custody of the animal",

(ii) after rule 4, the following rule shall be inserted, namely —

"**4A. Restriction on sale, etc. of animals for experiments.** —(1) No officer, employee or agent of any animal control authority shall sell, give, transfer, trade, supply or otherwise provide any animal coming ito his or her possession to any animal dealer, commercial kennel, pet shop, laboratory, educational institution or other person for the use in resear5ch, product development, testing, education, biologicals productioin, or other scientific, biochemical or veterinary purposes.

(2) No hospitals, educational institution, laboratory or any person shall purchase or accept any dog or cat not purposely bred for reserach from any animal-control authority, commercial kennel or animal dealer for use in research, product development, testing, edcuation, biologicals production, or other scientific, biochemical or veterinary purposes."

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No 545 dated August 28, 1998

## MINISTRY OF ENVIRONMENT AND FORESTS

**S.O. 733 (E), New Delhi, the 26th August, 1998.** — Whereas certain draft rules further to amend the Experiments on Animals (Control and Supervision) Rules, 1968, was published as required by sub-section (1) of section 17 of the Prevention of Curelty to Animals Act, 1960 (59 of 1960) under the notification of Government of India in the Ministry of Environment and Forests Vide number S.O. 45 (E) dated the 15th January, 1998, inviting objections and suggestions from all persons likely to be afected thereby before the expiry of a period of 30 days from the date on which the copies of the Gazette containing the said notification are made available to the public;

And whereas the said Gazette was made available to the public on 15th January, 1998;

And whereas the objections and suggestions received from the public on the said draft rules have been duly considered by the Committee;

Now, therefore, in exercise of the powers conferred by section 17 of the Prevention of the Curelty to Animals Act, 1960 (59 of 1960), the Committee for control and supervision of experiments on animals hereby makes the following rules further to amend the Experiments on Animals (Control and Supervision) Rules, 1968, namely —

1. (1) These rules may be called **the Experiments on Animals (Control and Supervision) (Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Experiments on Animals (Control and Supervision) Rules, 1968, in rule 4, after clause (m), the following clause shall be inserted, namely :—

"(n) experiments including dissection performed on any animal killed for the purpose by any student in any school including senior secondary school or equivalent shal be optional to the students."

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No. 597 dated September 11, 1998/Bhadra 20, 1920

## MINISTRY OF COMMERCE

**S.O. 806 (E), New Delhi, the 11th September, 1998.** —In exercise of the powers conferred by section 32, sub-section (2)(i) of the Agricultural and Processed Food Products Export Development Authority Act, 1985 (2 of 1986), the Central Government hereby makes the following amendments to the Agricultural and Processed Food Products Export Development Authority Rules, 1986, namely :—

1. (1) These rules shall be called **the Agricultural and Processed Food Products Export Development Authority (Amendment) Rules, 1998.**

(2) They shall come into force on the date of their publication.

2. In the Agricultural and Processed Food Products Export Development Authority Rules, 1996 (hereinafter referred to as the said rules), for rules 9, 10 and 11, the following rules shall be substituted respectively, namely :—

"**9. Application for registration.** — (1) Every application for issue of a registration certificate as an exporter of Scheduled Products as appearing in the Schedule to the Agricultural and Processe Food Products Export Development Authority Act, 1985, shall be made to the Secretary or any other officer authorised by the Authority in this behalf in Form 1. This should be accompanied by a photo.copy of the importer Code No. issued by the Regional Licensing Authority concerned, the bank certificate in support of the applicant's financial soundness. The application form may either by obtained from the Agricultural and Processed Food Products Export Development Authority (APEDA) or the exporter may furnish a typed/photo.copy of the prescribed form duly signed in ink by the authorised person indicating his name and designation as well as rubber stamp of the Company.

(2) Every application for registration as an exporter shall also be accompanied by a fee of Rs. 5000/- for issue of a registration certificate.

**10. Grant of a Registration Certificate.** — Upon receipt of an application for the grant of a registration certificate, the Secretary or any other officer authorised by the Authority in this behalf may make an inquiry in a manner deemed necessary and either grant or refuse the registration.

(i) Where the registration is refused, the reasons for such refusal shall be recorded in writing and a copy of the same shall be furnished to the applicant and the fees paid by the applicant shall be refunded to him.

(ii) Where the registration is granted, the Secretary or other officer authorised by the Authority shall issue a certificate in Form, 11 indicating the status of the applicant as Merchant or Manifacturer Exporter which shall be subject to such condition as mentioned in the registration certificate.

11. **Cancellation of Registration Certificate.** — Where the Secretary or other officer authorised by the Authority in this behalf is satisfied that any person who had obtained a certificate by furnishing in correct information or that he has contravened any of the provisions of these rules or of the conditions mentioned in the certificate, or any person who has been registered as an exporter fails during the period of twelve consecutive months to export any of the scheduled products in respect of which he is registered or if the Secretary or such other officer authorised by the Authority is satisfied that such person had become disqualified to continue as an exporter registered with Agricultural and Processed Food Products Export Development Authority (APEDA), the Secretary or such other officer authorised by the Authority may, after giving the person who holds a certificate a reasonable opportunity of making his objections, by order, cancel the certificate and communicate to him such order."

3. In the said rules, for rules 12, 13, 14 and 15, the following rates shall be substituted respectively, namely :—

"12. **Appeal.** — Any person aggrieved by an order of refusal under rule 10 or an order of cancellation under rule 11 may within thirty days from the date of receipt by him of a copy of the order of refusal or cancellation, as the case may be, appeal to the Chairman of the Authority who may either affirm, vary or set aside such order.

13. **Intimation regarding Change in Constitution.** — In case of change in ownership, constitution, name or address of an exporter, it shall be obligatory on his part to intimate such change to the Agricultural and Processed Food Products Export Development Authority within a period of one month from the date of such change. The Authority, however, may condone the delay on merits in the case of genuine hardship

Where, the Secretary or such other officer authorised by the Authority agrees to the change, he shall enter the details of such change in the certificate of registration.

14. **Maintenance of register.** — The Authority shall maintain a register of exporters of the Scheduled products..

15. **Power to call for returns.** — The Chairman or an officer authorised by him may, by general or special order, direct the holder of the certificate to maintain such records of his business in such form and manner, as may be specified in the order and to submit to the Authority returns relating to his business in such form as may be specified in such order."

4. In the said rules, after rule 15 so substituted, the following rule 16 shall be inserted, namely :—

"16. **Payment of fees.** — Any fees or amount payable to the Authority under the Act or these rules shall be paid either by Cash or demand draft drawn in favour of the Authority or by Indian Post Order payable to the Authority at a post office in the cities where the offices of the Authority are located."

---

Published in the Gazette of India, (Extra.), Part II, Section 3(ii), No. 587 dated

September 9, 1998.

## MINISTRY OF FINANCE

**S.O. N. 794 (E), New Delhi, the 9th September, 1998.** — In exercise of the powers conferred by sub-section (1) of section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely :—

1. (1) These rules may be called **the Income-Tax (Thirteen Amendment) Rules, 1998.**

(2) They shall come into force on their publication in the Official Gazette

2. In the Income-tax Rules, 1962, in rule 12, in rule (1), in clause (b), after sub-clause (iii), the following proviso shall be inserted, namely :—

"Provided that the assessee to whom clause (b) applies shall also have the option of filing the return in FORM NO 2D SARAL."

3. In Appendix II to the Income-tax Rules, 1962, after Form No. 2C, the following Form shall be inserted, namely:—

## "FORM NO. 2D ITS-2D
## SARAL

**[See proviso to rule 12(1)(b)(iii)]**

**[*INCOME TAX RETURN FORM FOR NON-CORPORATE ASSESSEES OTHR THAN PERSONS CLAIMING EXEMPTION UNDER SECTION 11]**

1. NAME ____________________
2 FATHER'S NAME ____________________
3 ADDRESS ____________________
PIN :____________ TELEPHONE____________
4. Permanent Account Number :____________
5. Date of Birth :____________
6 Individua/Hindu undivided Family/Firm/Association
7 Resident/Non-Resident/Not Ordinarily Resident
8. Ward/Circle/Special Range
9 SEX Male/Female
10 Income for the previous year
11 Assessment Year i.e. 1.4....to 31.3....
12. Return Original or Revised
13. INCOME FROM SALARY (attach Form No. 16) Rs.. ......
14. INCOME FROM HOUSE PROPERTY Rs . .. .
15. INCOME FROM BUSINESS OR PROFESSION Rs ....... .
16. CAPITAL GAINS 15/9 15/12 15/3 31/3 TOTAL
(a) Short Term.. ... .........
(b) Long Term....... ..........
17. INCOME FROM OTHER SOURCES Rs.... ..
18 INCOME OF ANY OTHER PERSON TO BE ADDED Rs.. . ..
19. GROSS TOTAL INCOME (13+14+15+16+17+18) Rs.:........
20 LESS · DEDUCTIONS UNDER CHAPTER VI-A SECTION AMOUNT (Rs )
(a) .... ..............
(b) ..................
(c) .................. Rs . ..
21. TOTAL INCOME . (19-20) Rs

22 ADD . AGRICULTURAL INCOME (for rate purpose) Rs .
23 INCOME CLAIMED TO BE EXEMPT FROM INCOME TAX Rs ...
24 TAX ON TOTAL INCOME INCOME TAX
(a) At normal rates Rs ... ...
(b) At special rates Rs... ...
25 LESS . REBATE/RELIEF Rs...
26 NET TAX PAYABLE : (24+25) Rs. ...
27 LESS TAX DEDUCTED AT SOURCES Rs ...
28 LESS - ADVANCE TAX PAID Rs....
Date Date Date
Amount Amount Amount Rs ... ...
(Under Section) 234A 234B 234C TOTAL ... ...
29. ADD.. INTEREST PAYABLE : Rs. ...
30 LESS : SELF ASSESSMENT TAX PAID Rs.. ...
31. BALANCE TAX : PAYABLE/REFUNDABLE Rs.. ...

DOCUMENTS ATTACHED WITH THE RETURN

1. ... ... ...... .... 2. ..... ... ......
3 . . . . 4. ... ... ....
5 . . . 6 . ...... ...

## VERIFICATION

I, ....... (name in full and in block letters), son/daughter of.......... solemnly declare that to the best of my knowledge and beleif, the information given in this return and the annexures and statements accompanying it are correct complete and truly stated and in accordance with the provisions of Income-tax Act, 1961 in respect of income chargeable to income tax for the previous year relevant to the assessment year ..

Receipt No ... ........Date.......... .. .. Signature
Seal Date :
Signature of the receiving official Place
*Please go through the instructions. These will help you in filing in the return.

---

Published in the Gazette of India (Extra.), Part II, Section 3(ii), No 809 dated December 15, 1998

## MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT

**S.O. 1074, New Delhi, the 15th December, 1998.** — Whereas the draft of Breeding of and Experiments on Animals (Control and Supervision) Ruoes, 1998 were published, as required by sub-section (1) of section 17 of the Prevention of Curelty to Animals Act, 1960 (59 of 1960) under the notification of the Government of India, Ministry of Environment and Forests Number S O 789 (E), dated the 8th September, 1998 in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) inviting objections and suggestions from all the persons likely to be affected thereby, before the expiry of the period of thirty days from the date on which copies of the Gazette, containing the said notification are made available to the public,

And whereas the said Gazette was made available to the public on 8th September, 1998,

And whereas the objections/suggestions reeived in respect of the said draft rules, have been dul considered by the Committee for control and supervision of exprnments

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing the 1st of April, 1996 or the 1st day of April, 1997,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1997,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997,
shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1998.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1999, or if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998, is a loss, then, for the purposes of sub-section (9) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the exent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1997 or the 1st day of April, 1998,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1998,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1999.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1990 (12 of 1990), or of the First Schedule to the Finance (No. 2) Act, 1991 (49 of 1991), or of the First Schedule to the Finance Act, 1992 (18 of 1992), or of the First Schedule to the Finance Act, 1993 (38 of 1993), or of the First Schedule to the Finance Act, 1994 (32 of 1994), or of the First Schedule to the Finance Act, 1995 (22 of 1995), or of the First Schedule to the Finance (No. 2) Act, 1996 or of the First Schedule to the Finance Act, 1997 (26 of 1997), shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

**Rule 9.**—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil.

**Rule 10.**—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessement of the total income.

**Rule 11.**—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

## THE SECOND SCHEDULE

*[See sections 103(1) and 111(1)]*

| Item No.<br>(1) | Description of goods<br>(2) | Rate of duty<br>(3) |
|---|---|---|
| 1 | Motor spirit commonly known as petrol | Rupee one per litre |

## THE THIRD SCHEDULE

*[See section 104(b)]*

In the First Schedule to the Customs Tariff Act,—

(1) In Chapter 8, in sub-heading No. 0806.20, for the entries in column (4) and column (5), the entries "120%" and "110%" shall respectively be substituted;

(2) In Chapter 13, in sub-heading Nos. 1302.19 and 1302.20, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted;

(3) In Chapter 21, in sub-heading No. 2106.90, for the entry in column (4), the entry "185%" shall be substituted;

(4) In Chapter 22, in sub-heading Nos. 2207.10, 2208.20, 2208.30, 2208.40, 2208.50, 2208.60, 2208.70 and 2208.90, for the entry in column (4) occuring against each of them, the entry "245%" shall be substituted;

(5) In Chapter 27, in sub-heading No. 2709.00, for the entry in column (4), the entry "20%" shall be substituted;

(6) in Chapter 29,—

(i) in sub-heading No. 2905.11, for the entry in column (4), the entry "30%" shall be substituted;

(ii) in sub-heading No. 2918.14, for the entry in column (4), the entry "40%" shall be substituted;

(iii) in sub-heading No. 2933.71, for the entries in column (4) and clumn (5), the entries "25%" and "15%" shall respectively be substituted;

(7) In Chapter 33, in sub-heading No. 3302.10, for the entry in column (4), the entry "185%" shall be substituted;

(8) In Chapter 37, in sub-heading Nos. 3707.10 and 3707.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted;

(9) In Chapter 38, in sub-heading No. 3818.00, for the entry in column

(4), the entry "20%" shall be substituted;

(10) In Chapter 44.—

(i) in sub-heading Nos. 4404.10, 4404.20, 4405.00, 4406.10, 4406 90, 4407.10, 4407.24, 4407.25, 4407.26, 4407.29, 4407.91, 4407.92 and 4407.99, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted;

(ii) in sub-heading Nos. 4410.11, 4410.19, 4410.90, 4411.11, 4411.19, 4411.21, 4411.29, 4411.31, 4411.39, 4411.91 and 4411.99, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(11) in Chapter 48, in sub-heading Nos. 4802.10, 4802.20, 4802.30, 4802.40, 4802.51, 4802.52, 4802.53, 4802.60, 4803.00, 4804.11, 4804.19, 4804.21, 4804.29, 4804.31, 4804.39, 4804.41, 4804.42, 4804.49, 4804.51, 4804.52, 4804.59, 4805.10, 4805.21, 4805.22, 4805.23, 4805.29, 4805.30, 4805.40, 4805.50, 4805.60, 4805.70, 4805.80, 4806.10, 4806.20, 4806.30, 4806.40, 4807.10, 4807.90, 4808.10, 4808.20, 4808.30, 4808.90, 4809.10, 4809.20, 4809.90, 4810.11, 4810.12, 4810.21, 4810.29, 4810.31, 4810.32, 4810.39, 4810.91, 4810.99, 4811.10, 4811.21, 4811.29, 4811.31, 4811.39, 4811.40, 4811.90 and 4823.20, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted;

(12) In Chapter 51, in sub-heading Nos. 5105.10, 5105.21, 5105.29, 5105.30 and 5105.40, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted;

(13) In Chapter 69, in sub-heading Nos. 6903.10, 6903.20 and 6903 90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted;

(14) In Chapter 74, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7401.10, 7401.20, 7402 00, 7403.11, 7403.12, 7403.13, 7403.19, 7403.21, 7403.22, 7403.23, 7403.29 and 7404.00), the entry "35%" shall be substituted;

(15) In Chapter 84,—

(i) in sub-heading Nos. 8407.31, 8407.32, 8407.33, 8407.34, 8408.20, 8409.91 and 8409.99, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted;

(ii) in sub-heading No. 8471.70, for the entry in column (4), the entry "10%" shall be substituted;

(iii) in sub-heading No. 8483.20, for the entry in column (4), the entry "10%" plus Rs. 150/- per kg." shall be substituted;

(16) in Chapter 85,—

(i) in sub-heading No. 8501.10, for the entry in column (4), the entry "10%" shall be substituted;

(ii) in sub-heading Nos. 8508.10, 8508.20, 8508.80 and 8508.90, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(iii) in sub-heading No. 8532.90, for the entry in column (4), the entry "30%" shall be substituted;

(iv) in sub-heading Nos. 8533.90 and 8541.90, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted;

(17) In Chapter 91,—

(i) in sub-heading Nos. 9108.11, 9108.12, 9108.19, 9108.20, 9108.91 and 9108.99, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(ii) in sub-heading Nos. 9110.11, 9110.12, 9110.19 and 9110.90, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

## THE FOURTH SCHEDULE

*(See section 112)*

### PART I

In the Schedule to the Central Excise Tariff Act,—

(1) In Chapter 4,—

(i) for NOTE 4, the following NOTES shall be substituted, namely:—

'4. Heading No. 04.04 applies, inter alia, to butter-milk, curdled milk, cream, yogurt, whey, curd and products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa and includes fats and oils derived from milk (e.g. milkfat, butterfat and butteroil), dehydrated butter and ghee.

5. In relation to the products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

6. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.';

(ii) in sub-heading No. 0401.13, for the entry in column (4), the entry "8%" shall be substituted;

(2) In Chapter 9, after NOTE 2, the following NOTES shall be inserted, namely:—

'3. Heading No. 09.03 covers spices, a group of vegetable products (including seeds, etc.) rich in essential oils and aromatic principles, and which, because of their taste, are mainly used as condiments. These products may be whole or in crushed or powdered form. The addition of other substances to spices shall not affect their inclusion in this heading provided the resulting mixtures retain the essential character of spices included in this heading. The heading also includes products commonly known as 'masalas.'.

4. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of

any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

5. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.';

(3) In Chapter 11, in sub-heading No. 1102.00, for the entry in column (4), the entry "13%" shall be substituted;

(4) In Chapter 16, the following NOTES shall be inserted, namely:—

'1. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

2. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.';

(5) In Chapter 17, in sub-heading No. 1704.10, for the entry incolumn (3), the entry "-Gums, whether or not sugar coated (including chewing gum, bubblegum, and the like)" shall be substituted;

(6) in Chapter 21,—

(i) after NOTE 9, the following NOTE shall be inserted, namely:—

'10. Sub-heading Nos. 2108.91 and 2108.99 include sweet meats commonly known as "misthans" or "Mithai" or by any other name. They also include products commonly known as "namkeens", "mixtures", "bhujia", "chabena" or by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.';

(ii) in sub-heading No. 2101.30, for the entry in column (4), the entry "8%" shall be substituted;

(7) In Chapter 24,—

(i) in sub-heading No. 2403.11, for the entry in column (4), the entry "Rs. 68 per thousand" shall be substituted;

(ii) in sub-heading No. 2403.12, for the entry in column (4), the entry "Rs. 252 per thousand" shall be substituted;

(iii) in sub-heading No. 2403.13, for the entry in column (4), the entry "Rs. 374 per thousand" shall be substituted;

(iv) in sub-heading No. 2403.14, for the entry in column (4), the entry "Rs. 612 per thousand" shall be substituted;

(v) in sub-heading No. 2403.15, for the entry in column (4), the entry "Rs. 816 per thousand" shall be substituted;

(8) In Chapter 25, in sub-heading Nos. 2504.21 and 2504.31, for the entry in column (4) occurring against each of them, the entry "Rs. 40 per square metre" shall be substituted;

(9) In Chapter 27, in sub-heading Nos. 2710.11, 2710.12, 2710.13 and 2710.19, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted;

(10) in Chapter 30, in sub-heading No. 3003.20, for the entry in column (4), the entry "8%" shall be substituted;

(11) In Chapter 32, in sub-heading No. 3215.10, for the entry in column (4), the entry "18%" shall be substituted;

(12) In Chapter 38, in sub-heading No. 3824.20, for the entry in column (4), the entry "Nil" shall be substituted;

(13) In Chapter 39, in sub-heading Nos. 3903.20, 3903.30, 3905.10, 3905.20, 3905.90, 3906.10, 3906.20, 3906.90, 3907.10, 3907.20, 3907.30, 3907.40, 3907.50, 3907.60, 3907.70, 3907.80, 3907.91, 3907.99, 3908.10, 3908.90, 3909.10, 3909.20, 3909.30, 3909.40, 3909.51, 3909.52, 3909.59, 3909.60, 3910.00, 3911.10, 3911.20, 3911.90, 3912.11, 3912.12, 3912.20, 3912.31, 3912.39, 3912.90, 3913.10, 3913.20, 3913.30, 3913.90 and 3914.00, for the entry in column (4) occurring against each of them, the entry "18%" shall be substituted;

(14) In Chapter 40, in sub-heading No. 4012.90, for the entry in column (4), the entry "30%" shall be substituted;

(15) In Chapter 48,—

(i) for NOTE 3, the following NOTE shall be substituted, namely:-

'3. For the purposes of this Chapter, "newsprint" means newsprint as defined in the Central Government by notification published in the Official Gazette.';

(ii) in sub-heading No. 4819.19, for the entry in column (4), the entry "13%" shall be substituted;

(16) In Chapter 51, in sub-heading No. 5106.11, for the entry in column (4), the entry "8%" shall be substituted;

(17) In Chapter 54, in sub-heading Nos. 5402.10, 5402.31, 5402.41, 5402.51 and 5402.61, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted;

(18) In Chapter 64,—

(i) in NOTE 2, after clause (b), the following clause shall be inserted namely:—

"(c) the expression "retail sale price" has the meaning assigned to it in section 4A of the Central Excise Act, 1944 (1 of 1944).';

(ii) in sub-heading No. 6401.12, for the entry in column (3), the entry "—Of retail sale price not exceeding Rs. 125 per pair" shall be substituted;

(19) in Chapter 69, after NOTE 2, the following NOTE shall be inserted, namely:—

'3. In relation to products of heading Nos. 69.06, 69.07, 69.09, 69.10 and 69.11, the process of printing, decorating or ornamenting shall amount to "manufacture".';

(20) In Chapter 70, after NOTE 5, the following NOTE shall be inserted, namely: –

'6. In relation to products of heading Nos. 70.06, 70.07, 70.08, 70.10, 70.13 and 70.15, the process of printing, decorating or ornamenting shall amount to "manufacture".';

(21) In Chapter 82, in sub-heading No. 8215.00, for the entry in column (4), the entry "8%" shall be substituted;

(22) In Chapter 84, in sub-heading Nos. 8434.10 and 8434.90, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(23) In Chapter 85, –

(i) after NOTE 6, the following NOTE shall be inserted, namely: –

'7. For the purposes of this Chapter, the expression "retail sale price" has the meaning assigned to it in section 4A of the Central Excise Act, 1944 (1 of 1944).';

(ii) in sub-heading No. 8523.12, for the entry in column (4), the entry "13%" shall be substituted;

(iii) in sub-heading No. 8524.20, for the entry in column (4), the entry "-Software" shall be substituted;

(iv) in sub-heading No. 8524.32, for the entry in column (4). the entry "Nil" shall be substituted;

(v) in heading No. 85.24, sub-heading No. 8524.35 and the entries relating thereto shall be omitted;

(vi) in heading No. 85.27, sub-heading No. 8527.20 and the entries relating thereto shall be omitted;

(vii) in sub-heading No. 8539.10, for the entry in column (3), the entry "-Vaccum and gas filled bulbs of retail sale price not exceeding Rs. 20 per bulb" shall be substituted;

(24) in Chapter 87, –

(i) in sub-heading No. 8701.10, for the entry in column (4), the entry "8%" shall be substituted;

(ii) in sub-heading No. 8702.10, for the entry in column (4), the entry "30%" shall be substituted;

(iii) in sub-heading No. 8706.11, for the entry in column (4), the entry "8%" shall be substituted;

(iv) in sub-heading No. 8706.21, for the entry in column (4), the entry "30%" shall be substituted;

(25) In Chapter 90, –

(i) in sub-heading Nos. 9001.10, 9003.11 and 9003.19, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(ii) in sub-heading No. 9004.10, for the entry in column (4), the entry "13%" shall be substituted;

(iii) in sub-heading Nos. 9018.00, 9019.00 and 9020.00, 9021.90 and 9022.10, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(iv) in sub-heading No. 9032.80, for the entry in column (4), the entry "18%" shall be substituted;

(26) In Chapter 93, in sub-heading Nos. 9302.00, 9303.00, 9304.00, 9305.00, 9306.00 and 9307.00, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted;

(27) In Chapter 94, in sub-heading No. 9402.10, for the entry in column (4), the entry "13%" shall be substituted;

(28) In Chapter 96, in sub-heading No. 9607.00, for the entry in column (4), the entry "8%" shall be substituted.

## PART II

| Heading No.<br>(1) | Sub-heading No.<br>(2) | Description of Goods<br>(3) | Rate of duty<br>(4) |
|---|---|---|---|

In the Schedule to the Central Excise Tariff Act,—

(a) In Chapter 4,—

(i) in heading No. 04.02, for sub-heading No. 0402.10 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| | | "— In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power : | |
| | 0402.11 | — Put up in unit containers and bearing a brand name | 8% |
| | 0402.19 | — Other | Nil"; |

(ii) in heading No. 04.03, for sub-heading No. 0403.10 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| | | "— In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 0403.11 | — Put up in unit containers and bearing a brand name | 8% |
| | 0403.19 | — Other | Nil"; |

(iii) for heading No. 04.04 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "04.04 | | OTHER DAIRY PRODUCE; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | |
| | | — Ghee: | |
| | 0404.11 | — Put up in unit containers and bearing a brand name | 8% |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | 0404.19 | – Other | Nil; |
| | 0404.90 | – Other | Nil"; |

(b) In Chapter 9,–

(i) for heading No. 09.02 and the entries relating thereto, the following shall be substituted, namely:–

| | | | |
|---|---|---|---|
| "09.02 | | TEA, INCLUDING TEA BAGS AND TEA WASTE | |
| | 0902.10 | – Put up in unit containers and bearing a brand name | 8% |
| | 0902.90 | – Other | Nil"; |

(ii) for heading No. 09.03 and the entries relating thereto, the following shall be substituted, namely:–

| | | | |
|---|---|---|---|
| "09.03 | | SPICES | |
| | 0903.10 | – Put up in unit containers and bearing a brand name | 8% |
| | 0903.90 | – Other | Nil"; |

(c) in Chapter 16, for heading No. 16 01 and the entries relating thereto, the following shall be substituted, namely:–

| | | | |
|---|---|---|---|
| "16.01 | | PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, INCLUDING SAUSAGES AND SIMILAR PRODUCTS, EXTRACTS AND JUICES, PREPARED OR PRESERVED FISH AND CAVIAR AND CAVIAR SUBSTITUTES | |
| | 1601.10 | – Put up in unit containers and bearing a brand name | 8% |
| | 1601.90 | – Other | Nil"; |

(d) In Chapter 19, for heading No. 19.05 and the entries relating thereto, the following shall be substituted, namely:–

| | | | |
|---|---|---|---|
| "19.05 | | BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA, COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS | |
| | | – Biscuits: | |
| | 1905.11 | – In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power | 8% |
| | 1905.19 | – Other | Nil; |
| | 1905.20 | – Cakes and pastry | 8% |
| | | – Waffels and Wafers: | |
| | 1905.31 | – coated with chocolate or containing chocolate | 18% |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| 1905.39 | – | Other | 8% |
| 1905.90 | – | Other | Nil"; |

(e) In Chapter 84,–

(i) for heading No. 84.52 and the entries relating thereto, the following shall be substituted, namely:–

| | | | |
|---|---|---|---|
| "84.52 | | SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING NO. 84.40;<br>FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES;<br>SEWING MACHINE NEEDLES | |
| | – | Sewing Machines | |
| 8452.11 | – | Hand operated | Nil |
| 8452.19 | – | Other | 8% |
| 8452.20 | – | Sewing machine needles | Nil |
| 8452.30 | – | Furniture bases and covers for sewing machines and parts thereof | Nil |
| 8452.20 | – | Other parts of sewing machines | Nil"; |

(f) In Chapter 85,–

(i) in heading No. 85.24, for sub-heading No. 8524.34 and the entries relating thereto, the following shall be substituted, namely:–

| | | | |
|---|---|---|---|
| "8524.34 | – | Video cassettes | 18%"; |

(ii) for heading No. 85.28, sub-heading Nos. 8528.10 and 8528.90 and the entries relating thereto, the following heading, sub-headings and the entries shall be substituted, namely:–

| | | | |
|---|---|---|---|
| "85.28 | | TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT INCORPORATING RADIO BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS | |
| 8528.10 | – | Colour television receivers, where–<br>(a) the retail sale price is declared on the package at the time of clearance from the factory of production; and<br>(b) the retail sale price declared is the sole consideration for the sale to the ultimate consumer | 18% |
| | – | Colour television receivers, other; | |
| 8528.21 | – | Of screen size upto 36 cm | Rs.2000 per set |
| 8528.22 | – | Of screen size exceeding 36 cm but not exceeding 54 cm | Rs.3000 per set |
| 8528.23 | – | Of screen size exceeding 54 cm but not exceeding 68 cm | Rs.4000 per set |
| 8528.24 | – | Of screen size exceeding 68cm | Rs.6000 per set |
| 8528.90 | – | Other | 18%." |

### THE FIFTH SCHEDULE

(See section 113)

In the First Schedule to the Additional Duties of Excise (Goods of Special importance) Act,-

(a) in sub-heading No. 2403.11, for the entry in column (4), the entry "Rs. 32 per thousand" shall be substituted;

(b) in sub-heading No. 2403.12, for the entry in column (4), the entry "Rs 118 per thousand" shallbe substituted;

(d) in sub-heading No. 2403.14, for the entry in column (4), the entry "Rs 288 per thounsand" shall be substituted;

(e) in sub-heading No. 2403.15, for the entry in column (4), the entry "Rs 384 per thousand" shall be substitued;

(g) in sub-heading Nos. 5902.10, 5902.20 and 590.90, for the entry in column (4) occurring against each of them, the entry "Rs. 10 per kg." shall be substituted.

### THE SIXTH SCHEDULE

(See section 114)

In the Schedule to the Additional Duties of Excise (Textiles and Texitile Articles) Act, against Serial No. 2, for the entry in column (2) the following shall be substituted, namely:-

"Wool, that is to say, all goods falling within Chapter 51, other than fabrics of heading No.s 51.10, 51.11 and 51.12".

---

## THE BEEDI WORKERS WELFARE CESS (AMENDMENT) ACT, 1998

The following Act, of Parliament, received the assent of the President and was published in the Gazett of India, Extraordinary, Part II Section I, dated 20th August, 1998.

### INDIAN PARLIAMENT ACT No. 24 of 1998

An Act further to amend the Beedi Workers Welare Cess Act, 1976.

Be it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows:-

**1. Short title and commencement.**- (1) This Act may be called the **Beedi Workers Welfare Cess (Amendment)**.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

**2. Amendment section 3 of Act 56 of 1976.**- In the Beedi Workers Welfare Cess Act, 1976, in section 3, in sub-section (1), for the words "not be less than ten paise or more than fifty paise", the words "not be less than fifty paise as more than five rupees" shall be substituted.

---

## THE OILFIELDS (REGULATION AND DEVELOPMENT) AMENDMENT ACT,1998

The following Act, of Parliament, received the assent of the President on 21st December,1998and was published in the Gazett of India, Extra-ordinary, Part II Section I, dated 21st December, 1998.

Be it enacted by Parliament in the Forty-nineth Year of the Republic of India as Follows :-

**1. Short Title and commencement.**- (1) This act may be called the **Oilfields (Regulation and Development) Amendment Act, 1998.**

(2) It shall be deemed to have come into force on the 3rd. day of September, 1998

### INDIAN PARLIAMENT ACT, NO. 29 OF 1998

**2. Amendment of Section 6-A .**- in section 6 A of the Oilfields (Regulation & Devlopment)Act, 1948 (53 of 1948) (hereinafter is reffered to as the parliament Act), for sub-sections (4) and (5), the following sub-sections shall be subsituted, namely :-

discharge of its functions in accordance with the objectives set out in section 12

(2) The Broadcasting Council shall consist of -

(i) a President and ten other members to be appointed by the President of India from amongst persons of eminence in public life;

(ii) four Members of Parliament, of whom two from the House of the People to be nominayed by the Speaker thereof and two from the Council of States to be nominated by the Chairman thereof.

(3) The President of the Broadcasting Council shall be a whole time member and every other member shall be a part time member and the president or the part time member shall hold office as such for a term of three years from the date on which he enters upon his office.

(4) The Broadcasting Council may constitute such number of Regional Councils as it may deem necessary to aid and assist the Council in the discharge of its functions.

(5) The President of the Broadcasting council shall be entitled to such salary and allowances and shall subject to such conditions of service in respect of leave, pension (if any), provident fund and other matters as may be prescribed.

Provided that the salary and allowances and the conditions of service shall not be varied to the disadvantage of the President of the Broadcasting Council after his appointment

(6) The other member of the Broadcasting Council and the members of the Regional Councils constituted under sub-section (4) shall be entitled to such allowances as may be prescribed.

**15. Jurisdiction of, and the procedure to be followed by, Broadcasting Council.**

(1) The Broadcasting Council shall receive and consider complaints from ,-

(i) any person or group of persons alleging that a certain programme or broadcast or the functioning of the Corporation in specific cases or in general is not in accordance with the objectives for which the Corporation is established ;

(ii) any person (other than an officer or employee of the Corporation) claiming himself to have been treated unjustly or unfairly in any manner (including unwarranted invasion of privacy, misrepresentation, distortion or lack of objectively) in connection with any programme broadcast by the Corporation.

(2) A complaint under sub-section (1) shall be made in such manner and within such period as may be specified by regulations ;

(3) The Broadcasting Council shall follow such procedure as it thinks fit for the disposal of complaints received by it.

(4) If the complaint is to be found to be justified either wholly or in part, the Broadcasting Council shall advise the executive Member to take appropriate action.

(5) If the Executive member is unable to accept the recommendation of the Broadcasting Council, he shall place, such recommendation before the Board for its decision thereon

(6) If the Board is also unable to accept the recommendation of the Broadcasting Council, it shall record its reasons therefore and inform the Broadcasting Council accordingly.

(7) Notwithstanding any thing contained in sub-section (5) and (6), where the Broadcasting Council deems it approrpriate, it may, for reason to be recorded in writing, require the Corporation to broadcast its recommendations with respect to a complaint in such manner as the Council may deem fit."

**12. Amendment of section 16.** In section 16 of the principal Act, for clause (a), the following clause shall be substituted, namely .-

"(a) all property and assets (including the Non-lapsable Fund) which immediately before that day vested in the Central Government for the purpose of Akashvani or doordarshan or both shall stand transferred to the Corporation on such terms and conditions as may be determined by the Central Government and the book value of all such property and assets shall be treated as capital provided by the Central Government to the Corporation:".

13 **Substitution of new section for section 25.** For section 25 of the principal Act. the following section shall be subtituted, namely :-

"25. **Report to Parlliament in certain matters and recommendations as to action against the Board.** (1) Where the Board persistently makes detault in complying with any directions issued under section 23 or fails to supply the information required under section 24. the Central Government may prepare a report thereof and lay it before each House of Parliament for any recommendation thereof as to any action (including supression of the Board) which may be taken against the Board

(2) On the recommendation of Parliament, the President may by notification supersede the Board for such period not exceeding six months, as may be specified in the notification :

Provided the before issuing the notification under this sub-section. the President shall give a reasonable opportunity to the Board to show-cause as to why it should not be superseded and shall consider the explanations and objectives, if any, of the Board.

(3) Upon the publication of the notification under sub-section (2),-

(a) all the Members shall, from the date of supression, vacate their offices as such;

(b) all the powers, functions and duties which may. by or under the provisions of this Act, be exercised or discharged by or on behalf of the Board, shall, until the Board is reconstituted under this Act, be exercised and discharged by such person or persons as the President may direct.

(4) On the expiration of the period of supression specified in the notification issued under sub-section (2), the President may reconstitute the Board by fresh appointments. and in such a case any person who had vacated his office under clause (a) of sub-section (3) shall not be disqualified for appointment :

Provided that the President may, at any time before the expiration of the period of supression, take action under this sub-section

(5) The Central Governement shall cause the notification issued under sub-section (2) and a full report of the action taken under this section to be laid before each House of Parliament.".

14. **Insertion of new section 26.** After section 25 of the principal Act, the following section shall be inserted, namely :-

"26 **Office of member not to disqualify a member of Parliament.** It is hereby declared that the office of the Member of the Broadcasting Council or of the Committee constituted under section 13 shall not disqualify its holder for being chosen as. or for being. a Member of either House of Parliament ".

15. **Substitution of new sections for sections 27 and 28.** For sections 27 and 28 of the principal Act. the following sections shall be substituted, namely :-

"27. **Chairman, Members, etc., to be public servants.** The Chairman and every other Member. officer or other employee of the Corporation and every member of a Committee thereof, the President and every member of the Broadcasting Council or every member of a Regional Council or a Recruitment Board shall be deemed to be a public servant within a meaning of section 21 of the Indian Penal Code (45 of 1860).

**28. Protection of action taken in good faith.** No suit or other legal proceeding shall lie against the Corporation, the Chairman or any Member or officer or other employee therof or the President or a member of the Broadcasting Council or a member of a Regional Council or a Recruitment Board for anything which is in good faith done or intended to be done in pursuance of this Act or of any rules or regulations made thereunder ".

**16. Substitution of new section for section 31.** For section 31 of the principal Act, the follwing section shall be substituted, namely :-

"**31. Annual Report.** (1) The Corporation shall prepare once in every calendar year, in such form and within such time as may be prescribed, an annual report giving a full account of its activities (including the recommendations and suggestions made by the Broadcasting Council to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

(2) The Broadcasting Council shall prepare once in every calander year, in such form and within such time as may be prescribed, an annual report giving a full account of its activities (including the recommendations and suggestions made by the Broadcasting Council and the action taken thereon) during the previous year and copies thereof shall be forwarded to the Central Government and that Government shall cause the same to be laid before each House of Parliament."

**17. Amendment of setion 32.** In section 32 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely :-

"(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :-

(a) the salaries and allowances and conditions of service in respect of leave, pension (if any), provident fund and other matters in relation to the Whole-time Members under sub-section (9) of section 6;

(b) the allowances payble to the Chairman and Part-time Members under sub-section (10) of section 6;

(c) the control, restrictions and conditions subject to which the Corporation may appoint officers and other employees under sub-section (1) of section 9,

(d) the manner in which and the conditions and restrictions subject to which a Recruitment Board may be established under sub-section (1) of section 10;

(f) the terms and conditions in accordance with which the deputation may be regulated under sub-section (2) of section 11;

(g) the salary and allowances and conditions of service in repect of leave, pension (if any), provident fund and othre matters in relation to the President of the Broadcasting Council under sub-section (5) of section 14;

(h) the allowances payable to other members of the Broadcasting Council and the members of the Regional Councils under sub-section (6) of section 14;

(i) the manner in which the Corporation may invest its moneys under section 19;

(j) the form and manner in which the annual statement of accounts shall be prepared under sub-section (1) of section 21;

(k) the form in which and the time within the Corporation and the Broadcasting Council shall prepare their annual report under section 31;

(l) any other matter which is required to be, or may be, prescribed".

**18. Amendment of section 33.** In section 33 of the principal Act, in sub-section (2),-

(i) after clause (g), the following clause shall be inserted, namely :-

"(h) the manner in which and the period within which complaints may be made under sub-section (2) of section 15.",

(ii) clause (h) shall be re-lettered as clause (i).

**19. Repeal and saving.** (1) The Prasar Bharti (Broadcasting Corporation of India) Amendment Ordinance, 1998 (Ord 16 of 1998) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Ordinance

---

Published in the Gazette of India, Extraordinary, Part II, Section 1,
No. 7 dated 8th January, 1999

## THE PATENTS (AMENDMENT) ORDINANCE, 1999

## PRESIDENT'S ORDINANCE NO. 3 OF 1999

Promulgated the President in the Forty-ninth Year
of the Republic of India

An Ordinance further to amend the Patents Act, 1970.

Whereas a Bill further to amend the Patents Act, 1970, has been passed by the Council of States and is pending in the House of the People,

And whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions of the said Bill ;

Now, therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :-

1. **Short title and commencement.** - (1) This Ordinance may be called **the Patents (Amendment) Ordinance, 1999.**

(2) It shall be deemed to have come into force on the 1st day of January, 1995

2. **Amendment of section 5.** - Section 5 of the Patents Act, 1970 (39 of 1970) (hereinafter referred to as "the principal Act") shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely :-

"(2) Notwithstanding anything contained in sub-section (1), a claim for patent of an invention for a substance itself intended for use, or capable of being used, as medicine or drug, except the medicine or drug specified under sub-clause (v) of clause (1) of section 2, may be made and shall be dealt, without prejudice to the other provisions of this Act, in the manner provided in Chapter IVA."

3. **Insertion of new Chapter IVA.** - After Chapter IV of the principal Act, the following Chapter shall be inserted, namely :-

### "CHAPTER IVA

### EXCLUSIVE MARKETING RIGHTS

**24A. Application of grant of exclusive rights.** - (1) Notwithstanding anything contained in sub-section (1) of section 12, the Controller shall not, under that sub-section, refer an application in respect of a claim for a patent covered under sub-section (2) of section 5 to an examiner for making a report till the 31st day of December, 2004, and shall, where an application for grant of exclusive right to sell or distribute the article or substance in India has neen made in the prescribed form and manner and on payment of prescribed fee, refer the application for patent, to an examiner for making a report to him as to whether the invention in not an invention within the meaning of this Act in terms of section 3 or the invention for which no patent can be granted in terms of section 4.

(2) Where the Controller, on receipt of a report under sub-section (1) and after such other investigation as he may deem necessary, is satisfied that the invention is not

invention within the meaning of this Act in terms of section 3 or the invention is an invention for which no patent can be granted in terms of section 4, he shall reject the application for exclusive right to sell or distribute the article or substance.

(3) In a case where an application for exclusive right to sell or distribute an article or a substance is not rejected by the Controller on receipt of a report under sub-section (1) and after such other investigation, if any, made by him, he may proceed to grant exclusive right to sell or distribute the article or substance in the manner provided in section 24B.

**Explanation.** - It is hereby clarified that for the purposes of this section, the exclusive right to sell or distribute any article or substance under this section shall not include an article or substance under this section shall not include an article or substance based on the system of Indian medicine as defined in clause (e) of sub-section (1) of section 2 of the Indian Medicine Central Council Act, 1970 (48 of 1970), and such article or substance is already in the public domain.

**24B. Grant of exclusive rights.** - (1) Where a claim for patent covered under sub-section (2) of section 5 has been made and the applicant has, -

(a) where an invention has been made whether in India or in a country other than India before filling such a claim, filed an application for the same invention claiming identical article or substance in a convention country on or afte the 1st day of January, 1995, and the patent and the approval to sell or distribute the article or substance on the basis of appropriate tests conducted on or after the 1st day of January, 1995, in that country has been granted on or after the date of making a claim for patent covered under sub-section (2) of section 5 ; or

(b) where an invention has been made in India and before filing such a claim, made a claim for patent on or after the 1st day of January, 1995, for method or process of manufacture for that invention relating to identical article or substance and has been granted in India the patent therefor on or after the date of making a claim for patent covered under sub-section (2) of section 5,

and has received the approval to sell or distribute the article or substance from the authority specified in this behalf by the Central Government, then, he shall have the exclusive right by himself, his agents or licensees to sell or distribute in India the article or the substance on and from the date of approval granted by the Controller in this behalf till a period of five years or till date of grant of patent or the date of rejection of application for the grant of patent, whichever is earlier.

(2) Where the specifications of an invention relatable to an article or a substance covered under sub-section (2) of section 5 have been recorded in a document or the invention has been tried or used, or, the article or the substance has been sold, by a person, before a claim for a patent of that invention in made in India or in a convention country, then, the sale of distribution of the article or substance by such person, after the claim referred to above is made, shall not be deemed to be an infringement of exclusive right to sell or distribute under sub-section (1) :

Provided that nothing in this sub-section shall apply in a case where a person makes or uses an article, or a substance with a view to sell or distribute the same, the details of invention relatable thereto were given by a person who was holding an exclusive right to sell or distribute the article or substance.

**24C. Compulsory licenses.** - The provisions in relation to compulsory licences in Chapter XVI, shall, subject to the necessary modifications, apply in relation to an exclusive right to sell or distribute under section 24B as they apply to, and in relation to, a right under apatent to sell or distribute and for that purpose the following modifications shall be deemed to have been made to the provisions of that Chapter and all their grammatical variations and cognate expression shall be construed accordingly, namely .-

(a) throughout Chapter XVI.-

(i) working of the invention shall be deemed to be selling or distributing of the article or substance .

(ii) reference to the "patents" shall be deemed to be reference to "reight to sell or distribute";

(iii) reference to "patented article" shall be deemed to be references to "an article for which exclusive right to sell or distribute has been granted" ;

(b) three years from the date of sealing of a patent in section 84 shall be deemed to be two years from the date of approval by the Controller for exclusive right to sell or distribute under section 24B ;

(c) the time which has elapsed since the sealing of a patent under section 85 shall be deemed to be the time which has elapsed since the approval by the Controller for exclusive right to sell or distribute under section 24B ;

(d) clauses (d) and (e) of section 90 shall be omitted.

**24D. Special provision for selling or distribution** ;- (1) Without prejudice to the provisions of any other law for the time being in force, where, at any time after an exclusive right to sell or distribute any article or substance has been granted under sub-section (1) of section 24B, the Central Government is satisfied that it is necessary or expedient in public interest to sell or distribute the article or substance by a person other than a person to whom exclusive right has been granted under sub-section (1) of section 24, it may, by itself or through any person authorised in writing by it in this behalf, sell or distribute the article or substance.

(2) The Central government may, by notification in the Official Gazette and at any time after an exclusive right to sell or distribute an article or a substance has been granted, direct, in the public interest and for reasons to be stated, that the said article or substance shall be sold at a price determined by an authority specified by it in this behalf.

**24E. Suits relating to infringements.** - All suits relating to infringement of a right under section 24B shall be dealt with in the same manner as if they are suits concerning infringement of patents under Chapter XVIII.

**24F. Central Government and its officers not to be liable.** - The examination and investigation required under this Chapter shall not be deemed in any way to warrant the validity of any grant of exclusive right to sell or distribute, and no liability shall be incurred by the Central Government or any officer thereof by reason of, or in connection with, any such examination or investigation or any report or other proceedings consequent thereon."

4. **Omission of section 39.** - Section 39 of the principal Act shall be omitted.

5. **Amendment of section 40.** - In section 40 of the principal Act, the words and figures "or makes or causes to be made an application for the grant of a patent outside India in contravention of section 39" shall be omitted.

6. **Amendment of section 64.** - In section 64 of the principal Act, in sub-section (1), in clause (n), the words and figures "or made or caused to be made an application for the grant of a patent outside India in contravention of section 39" shall be omitted.

7. **Amendment of section 118.** - In section 118 of the principal Act, the words and figures "or makes or causes to be made an application for the grant of a patent in contravention of section 39" shall be omitted.

8. **Insertion of new section 157A.** - After section 157 of the principal Act, the following section shall be inserted, namely :-

'**157A. Protection of Security of India.** - Notwithstanding anything contained in this Act, the Central Government shall -

(a) not disclose any information relating to any patentable invention or any application relating to the grant of patent under this Act, which it considers prejudicial to the interest of security of India ;

(b) take action including the revocation of any patent which it considers necessary in the interest of security of India,

Provided that the Central Government shall, before taking any action under this clause, issue a notification in the Official Gazette declaring its intention to take such action.

**Explanation.** - For the purpose of this section, the expression "security of India" means any action necessary for the security of India which-

(i) relates to fissionable materials or the materials from which they are derived, or

(ii) relates to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment, or

(iii) is taken in time of war or other emergency in matter of international relations ".

**9. Savings** - (1) Anything done or any action taken under the principal Act as Amended by the Patents (Amendment) Ordinance, 1994 (Ord. 13 of 1994), which ceased to operate, shall be deemed to have done or taken under the corresponding provisions of the principal Act as amended by this Ordinance.

(2) All applications made in respect of claims for patent of invention specified under sub-section (2) of section 5 of the principal Act, from the date of cesser of the Patents (Amendment) Ordinance, 1994 (Ord. 13 of 1994), till the date on which this Ordinance is promulgated by the President (both days inclusive) shall be deemed to have been validly made as if the provisions of the principal Act, as amended by this Ordinance, had been in force at all material times.

---

**Published in the Gazette of India, Extraordinary, Part II,**
**Section 1, No. 8, dated January 8, 1999**

## THE CENTRAL VIGILANCE COMMISSION ORDINANCE, 1999

### PRESIDENT'S ORDINANCE NO. 4 OF 1999

Promulgated by the President in the Forty-ninth Year of the Republic of India.

An Ordinance to provide for the constitution of a Central Vigilance Commission to inquire or cause inquiries to be conducted into offences alleged to have been committed under the Prevention of Corruption Act, 1988 by certain categories of public servants of the Central Government, corporations established by or under any Central Act, Governemnt companies, societies and local authorities owned or controlled by the Central Government and for matters connected therewith or incidental thereto.

WHERAS the Central Vigilance Commission Ordinance, 1998 was promulgated by the President on the 25th day of August, 1998;

AND WHEREAS the said Ordinance was amended by promulgation of the Central Vigilance Commission (Amendment) Ordinance, 1998 on the 27th day of October, 1998,

AND WHEREAS the Central Vigilance Commission Bill, 1998 to replace the aforesaid was introduced in the House of People on the 7th day of December, 1998 but has not yet been passed,

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions of the aforesaid Bill,

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance -

## CHAPTER 1

## PRELIMINARY

1. **Short title and commencement.** (1) This Ordinance may be called **the Central Vigilance Commission Ordinance, 1999.**

(2) It shall be deemed to have come into force on the 25th day of August, 1998.

2. **Definitions.** In this Ordianance, unless the context otherwise requires, -

(a) "appointed day" means the date on which the Commission is constituted under sub-section (1) of section 3 ,

(b) "Central Vigilance Commissioner" means the Central Vigilance Commissioner appointed under sub-section (1) of section 4 ;

(c) "Commission" means the Central Vigilance Commission constituted under sub-section (1) of section 3 ;

(d) "Delhi Special Police Establishment" means the Delhi Special Police Establishment Act, 1946 (25 of 1946) ;

(e) "prescribed" means prescribed by rules made under this Ordinance ,

(f) "Vigilance Commissioner" means a Vigilance Commissioner appointed under sub-section (1) of section 4.

## CHAPTER II

## THE CENTRAL VIGILANCE COMMISSION

3. **Constitution of Central Vigilance Commission.** (1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint in this behalf, there shall be constituted a body to be known as the Central Vigilance Commission to exercise the powers conferred upon, and to perform the functions assigned to it under this Ordinance.

(2) The Commission shall consist of -

(a) a Central Vigilance Commissioner - Chairperson;

(b) not more than four Vigilance Commissioners - Members.

(3) The Central Vigilance Commissioner and the Vigilance Commissioners shall be appointed from amontst persons -

(a) who have been or are in an all-India Service or in any civil service of the Union or in a civil post under the Union having knowledge and experience in the matters relating to vigilance, policy making and administration including police administration; and

(b) who have held office or are holding office in a corporation established by or under any Central Act or a Government company owned or controlled by the Central Government and persons who have expertise and experience in finance including insurance and banking, law, vigilance and investigations :

Provided that, from amongst the Central Vigilance Commissioner and the Vigilance Commissioners, not more than three persons shall belong to the category of persons referred to either in clause (a) of in clause (b).

(4) The Central Government shall appoint a Secretary to the Commission on such terms and conditions as it deems fit to exercise such powers and discharge such duties as the Commission may by regulations specify in this behalf.

(5) The headquarters of the Commission shall be at New Delhi.

4. **Appointment of Central Vigilance Commissioner and Vigilance Commissioners.** (1) The Central Vigilance Commissioner and the Vigilance Commissioners shall be appointed by the President by warrant under his hand and seal :

Provided that every appointment under this sub-section shall be made after obtaining the recommendation of a Committee consisting of -

(a) the Prime Minister - Chairperson;

(b) the Miniser of Home affairs — Member;

(c) the Leader of the Opposition in the House of the People — Member.

(2) No appointment of a Central Vigilance Commissioner or a Vigilance Commissioner shall be invalid merely by reason of any vacancy in the Committee.

**5. Terms and other conditions of service of Central Vigilance Commissioner and Vigilance Commissioners.** (1) Subject to the provisions of sub-sections (3) and (4), the Central Vigilance Commissioner shall hold office for a term of three years from the date on which he enters upon his office or till he attains the age of sixty-five years, whichever is earlier.

(3) The Central Vigilance Commissioner or a Vigilance Commissioner shall, before he enters upon his office, made and subscribe before the President, or some person appointed in that behalf by him, an oath or affirmation according to the form set out for the purpose in the Schedule.

(4) The Central Vigilance Commissioner or a Vigilance Commissioner may, by writing under his hand addressed to the President, resign his office.

(5) The Central Vigilance Commissioner or a Vigilance Commissioner may be removed from his office in the manner provided in section 6.

(6) On ceasing to hold office, the Central Vigilance Commissioner and every other Vigilance Commissioner shall be ineligible for -

(a) reappointment in the Commission;

(b) further employment to any office of profit under the Government of India or the Government of a State.

(7) The salary and allowances payable to and the other conditions of service of -

(a) the Central Vigilance Commissioner shall be the same as those of the Chairman of the Union Public Service Commission,

(b) the Vigilance Commissioner shall be the same as those of a Member of the Union Public Service Commission:

Provided that if the Central Vigilance Commissioner or any Vigilance Commissioner is, at the time of his appointment, in receipt of a pension (other than a disability or wound pension) in respect of any previous service under the Government of India or under the Government of a State, his salary in respect of the service as the Central Vigilance Commissioner or any Vigilance Commissioner shall be reduced by the amount of that pension including any portion of pension which was commuted and pension equivalent of other forms of retirement benefits excluding pension equivalent of retirement gratuity:

Provided further that the salary, allowances and pension payable to, and the other conditions of service of, the Central Vigilance Commissioner or any Vigilance Commissioner shall not be varied to his disadvantage after his appointment.

**6. Removal of Central Vigilance Commissioner and Vigilance Commissioners.**

(1) Subject to the provisions of sub-section (3), the Central Vigilance Commissioner or any Vigilance Commissioner shall be removed from his office only by order of the President on the ground of proved misbehaviour after the Supreme Court, on a reference made to it by the President, has, on inquiry, reported that the Central Vigilance Commisisoner or any Vigilance Commissioner, as the case may be, ought on such ground be removed

(2) The President may suspend from office the Central Vigilance Commissioner or any Vigilance Commissioner in respect of whom a reference has been made to the Supreme Court under sub-section (1) until the President has passed orders on receipt of the report of the Supreme Court on such refertence.

(3) Notwithstanding anything contained in sub-section (1), the President may by order remove from the office of the Central Vigilance Commissioner or any Vigilance Commissioner if the Central Vigilance Commissioner or such Vigilance Commissioner, as the case may be, -

(a) is adjudged an insolvent; or

(b) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude, or

(c) engages during his term of office in any paid employment outside the duties of his office; or

(d) is, in the opinion of the President, unfit to continue in office by reason of infirmity of mind or body, or

(e) has acquired such financial or other interest as is likely to affect prejudicially his functions as a Central Vigilance Commissioner or a Vigilance Commissioner.

(4) If the Central Vigilance Commissioner or any Vigilance Commissioner is or becomes in any way concerned or interest in any contract or agreement made by or on behalf of the Government of India or participates in any way in the profit thereof or in any benefit or emolument arising therefrom otherwise than as a member and in common with the other members of an incorporated company, he shall, for the purposes of sub-section (1), be deemed to be guilty of misbehaviour.

7. **Power to make rules by Central Government for staff.** The Central Government may by rules make provision with respect to the number of members of the staff of the Commission and their conditions of service

## CHAPTER III

## FUNCTIONS AND POWERS OF THE CENTRAL VIGILANCE COMMISSION

8. **Functions and powers of Central Vigilance Commission.** (1) The functions and powers of the Commission shall be to -

(a) exercise superintendence over the functioning of the Delhi Special Police Establishement insofar as it relates to the investigation of offences alleged to have been committed under the Prevention of Corruption Act, 1988 (49 of 1988),

(b) inquire or cause an inquiry or investigation to be made on a reference made by the Central Government wherein it is alleged that a public servant being an employee of the Central Government or a corporation established by or under any Central Act, Government company, society and any local authority owned or controlled by that Government, has committed an offence under the Prevention of Corruption Act, 1988 (49 of 1988);

(c) inquire or cause an inquiry or investigation to be made into any complaint against any official belonging to such category of officials specified in sub-section (2) wherein it is alleged that he has committed an offence under the Prevention of Corruption Act, 1988 (49 of 1988) .

(d) review the progress of investigations conducted by the Delhi Special Police Establishment into offences alleged to have been committed under the Prevention of Corruption Act, 1988 (49 of 1988);

(e) review the progress of applications pending with the competent authorities for sanction of presecution under the Prevention of Corruption Act, 1988 (49 of 1988);

(f) tender advice to the Central Government, corporations established by or under any Central Act, Government companies, societies and local authorities owned or controlled by the Central Government or otherwise;

(g) exercise superintendence over the vigilance administration of the various Ministeries of the Central Government or coroporations establihed by or under any Central Act, Government companies, societies and local authorities owned or controlled by that Government.

(2) The persons referred to in clause (c) of sub-section (1) are as follows -

(a) Group 'A' officers of the Central Government;

(b) such level of officers of the corporations established by or under any Central Act, Government companies, societies and other local authorities, owned or controlled by the Central Government, as that Government may, by notification in the Official Gazette, specify in this behalf:

Provided that till such time a notification is issued under this clause, all officers of the said corporations, companies, socities and local authorities shall be deemed to be the person referred to in clause (c) of sub-section (1).

9. **Proceedings of Commission.** (1) The proceedings of the Commission shall be conducted at its headquarters.

(2) The Commission shall observe such rules of procedure in regard to the transaction of the business as may be provided by regulations.

(3) The Central Vigilance Commissioner, or, if for any reason he is unable to attend any meeting of the Commission, the seniormost Vigilance Commissioner present at the meeting, shall preside at the meeting.

(4) No act or proceeding of the Commission shall be invalid merely by reason of -

(a) any vacancy in, or any defect in the constitution of, the Commission; or

(b) any defect in the appointment of a person acting as the Central Vigilance Commissioner or as a Vigilance Commissioner, or

(c) any irregularity in the procedure of the Commission not affecting the merits of the case.

10. **Vigilance Commissioner to act as Central Vigilance Commissioner in certain circumstances.** (1) In the event of the occurrence of any vacancy in the office of the Central Vigilance Commissioner by reason of his death, resignation or otherwise, the President may, by notification, authorise one of the Vigilance Commissioners to act as the Central Vigilance Commissioner until the appointment of a new Central Vigilance Commissioner to fill such vacancy.

(2) When the Central Vigilance Commissioner is unable to discharge his functions owing to absence on leave or otherwise, such one of the Vigilance Commissioners as the President may, by notification, authorise in this behalf, shall discharge the functions of the Central Vigilance Commissioner until the date on which the Central Vigilance Commissioner resumes his duties.

11. **Power relating to inquiries.** The Commission shall, while conducting any inquiry referred to in clauses (b) and (c) of sub-section (1) of section 8, have all the powers of a civil court trying to suit under the Code of Civil Procedure, 1908 (5 of 1908) and in particular, in respect of the following matters, namely :-

(a) summoning and enforcing the attendance of any person from any part of India and examining him on oath;

(b) requiring the discovery and production of any document;

(c) receiving evidence on affidavits;

(d) requisitioning any public record or copy thereof from any court or office.

(e) issuing commissions for the examination of witnesses or documents; and

(f) any other matter which may be prescribed.

12. **Proceedings before Commission to be judicial proceedings.** The Commisison shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1979) and every proceeding before the Commission shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 and

for the purposes of section 196 of the Indian Penal Code

## CHAPTER IV

## EXPENSES AND ANNUAL REPORT

**13. Expenses of Commission to be charged on the Consolidated Fund of India.** The expenses of Commision including any salaries, allowances and pensions payable to or in respect of the Central Vigilance Commissioner, the Vigilance Commissioners, Secretary and the staff of the Commission, shall be charged on the Consolidated Fund of India.

**14. Annual report.** (1) It shall be the duty of the Commission to present annually to the President a report as to the work done by the Commission.

(2) The report referred to in sub-section (1) shall contain a separate part on the functioning of the Delhi Special Police Establishment insofar as it relates to sub-section (1) of section 4 of the Delhi Special Police Establishment Act, 1946 (25 of 1946).

(3) On receipt of such report, the President shall cause the same to be laid before each House of Parliament.

## CHAPTER V

## MISCELLANEOUS

**15. Protection of action taken in good faith.** No suit, prosecution or other legal proceeding shall lie against the Commission, the Central Vigilance Commissioner, any Vigilance Commissiner, the Secretary or against any staff of the Commission in respect of anything which is in good faith done or intended to be done under this ordinance.

**16. Central Vigilance Commissioner, Vigilance Commissioner and staff to be public servants.** The Central Vigilance Commissioner, every Vigilance Commissioner, the Secretary and every staff of the Commission shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code

**17. Report of any inquiry made on reference by Commission to be forwarded to that Commission.** (1) The report of the inquiry undertaken by any agency on a reference made by the Commission shall be forwarded to the Commission.

(2) The Commission shall, on receipt of such report and after taking into consideration any other factors, relevant thereto, advise the Central Government and corporations established by or under any Central Act, Government Companies, societies and local authorities owned or controlled by that Government, as the case may be, as to the further course of action

(3) The Central Government and the corporations established by or under any Central Act, Government companies, societies and other local authorities owned or controlled by that Government, as the case may be, shall consider the advice of the Commission and take appropriate action

Provided that where the Central Government, any corporation established by or under any Central Act Government company, society or local authority owned or controlled by the Central Government, as the case may be, does not agree with the advice of the Commission, it may, for reasons to be recorded in writing, communicate the same to the Commission.

**18. Power to call for information.** The Commission may call for reports, returns and statements from the Central Government or corporations established by or under any Central Act, Government companies, societies and other local authorities owned or controlled by that Government so as to enable it to exercise general supervision over the vigilance and anti-corruption work in that Government and in the said corporations, Government Companies, societies and local authorities

**19. Power to give directions.** The Commission shall from time to time give directions to the Delhi Special Police Establishment for the purpose of discharging the reponsibility entrusted to it under sub-section (1) of section 4 of the Delhi Special Police Establishment Act, 1946 (25 of 1946) :

Provided that the Commission shall not exercise its powers in such a manner so as to require the Delhi Special Police Establishment to investigate or dispose of a particular case only in a particular manner

**20. Power to make rules.** (1) The Central Government may, by notification in the official Gezette, make rules for the purpose of carrying out the provisions of this Odinance

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :-

(a) the number of members of the staff and their conditions of service under section 7;

(b) any other power of the civil court to be prescribed under clause (f) of section 11; and

(c) any other matter which is required to be, or may be, prescribed.

**21. Power to make regulations.** (1) The Commission may, with the previous approval of the Central Government, by notification in the Official Gazette, make regulations not inconsistent with this Ordinance and the rules made thereunder to provide for all matters for which provision is expedient for the purposes of giving effect to the provisions of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely :-

(a) the duties and the powers of the sercretary under sub-section (4) of section 3. and

(b) the procedure to be followed by the Commission under sub-sectin (2) of section 9.

**22. Notification, rule, etc., to be laid before Parliament.** Every notification issued under clause (b) of sub-section (2) of section 8 and every rule made by the Central Government and every regulation made by the Commission under this Ordinance shall be laid, as soon as may be after it is issued or made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both the Houses agree in making any modification in the notification or the rule or regulation, or both Houses agree that the notification or the rule or regulation should not be made, the notification or the rule or regualtion shall thereafter have effect only in such modified form or be of no effect, as the case may be; or however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification or rule or regulation.

**23. Power to remove difficulties.** (1) If any difficulty arises in giving effect to the provisions of this Ordinance. the Central Government may, by order, not inconsistent with the provisions of this Ordinance, remove the difficulty :

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Ordinance.

(2) Every order made under this section shall, as soon as may be after it is made. be laid before each House of Parliament.

**24. Provisions relating to existing Vigilance Commission.** With effect from the appointed day the Central Vigilance Commission set up by the Resolution of the Government of India in the Ministry of Home Affairs No. 24/7/64-AVD dated the 11th February, 1964 (hereafter referred to in this section as the existing Vigilance Commission) shall, insofar as its functions are not inconsistent with the provisions of this Ordinance, continue to discharge the said functions and, -

(a) all actions and decisions taken by the existing Vigilance Commission insofar as such actions and decisions are relatable to the functions of the Commission constituted under his Ordinance (hereafter referred to as in this section as the new Commission) shall be deemed to have been taken by the new Commission;

(b) all proceedings pending before the existing Vigilance Commission, insofar as such proceedings relate to the functions of the new Commission, shall be deemed to be transferred to the new Commission and shall be dealt with in accordance with the provisions of this Ordiance,

(c) the employees of the existing Vigilance Commission shall be deemed to have become the employees of the new Commission on the same terms and conditions,

(d) all the assets and liabilities of the existing Vigilance Commission shall be transferred to the new Commission.

**25. Appointments etc., of officers of Directorate of Enforcement.** Notwithstanding anything contained in the Foreign Exchange Regulations Act, 1973 (46 of 1973) or any other law for the time being in force, -

(a) the Central Government shall appoint a Director of Enforcement in the Directorate of Enforcement in the Ministry of Finance on the recommendation of the Committee consisting of -

(i) the Central Vigilance Commissioner - Chairperson;
(ii) Secretary to the Government of India in-charge of the Ministry of Home Affairs in the Central Government - Member,
(iii) Secretary to the Government of India in-charge of the Ministry of Personnel in the Central Government - Member;
(iv) Secretary to the Government of India in-charge of the Department of Revenue, Ministry of Finance in the Central Government - Member;

(b) no person below the rank of Additional Secretary to the Government of India shall be eligible for appointment as a Director of Enforcement,

(c) a Director of Enforcement shall continue to hold office for a period of not less than two years from the date on which he assumes office;

(d) a Director of Enforcement shall not be transferred except with the previous consent of the Committee referred to in clause (a);

(e) the Committee referred to in clause (a) shall recommend officers for appointment to the posts of the level above the Deputy Director of Enforcement and also recommend the extension or curtailment of the tenure of such officers in the Directorate of Enforcement,

(f) on receipt of the recommendation under clause (e), the Central Government shall pass such order as it thinks fit to give effect to the said recommendation.

**26. Amendment of Act 25 of 1946.** In the Delhi Special Police Establishment Act, 1946 with effect from the appointed day -

(a) after section 1, the following section shall be inserted, namely :-

"**1A Interpretation Section.** Words and expressions used herein and not defined but defined in the Central Vigilance Commission Ordinance, 1999, shall have the meanings, respectively, assigned to them in that Ordinance ";

(b) for section 4, the following sections shall be substituted, namely :-

"**4. Superintendence and administration of Special Police Establishment.**

(1) The superintendence of the Delhi Special Police Establishment insofar as it

relates to investigation of offences alleged to have been committed under the Prevention of Corruption Act, 1988 (49 of 1988), shall vest in the Commission.

(2) Save as otherwise provided in sub-section (1), the superintendence of the said police establishment in all other matters shall vest in the Central Government.

(3) The administration of the said police establishment shall vest in an officer appointed in this behalf by the Central Government (hereinafter referred to as the Director) who shall exercise in respect of that police establishment such of the powers exercisable by an Inspector-General of Police in respect of the police force in a State as the Central Government may specify in this behalf.

**4A. Committee for appointment of Director.** (1) The Central Government shall appoint the Director on the recommendation of the Committee consisting of -

(a) the Central Vigilance Commissioner - Chairperson;

(b) Secretary to the Government of India in-charge of the Ministry of Home Affairs in the Central Government - Member;

(c) Secretary to the Government of India in-charge of the Ministry of Personnel in the Central Government - Member;

(2) While making any recommendations under sub-section (1), the Committee shall consider the views of the Director.

(3) The Committee shall recommend a panel of officers -

(a) on the basis of seniority, integrity and experience in the investigation of anti-corruption cases; and

(b) chosen from amongst officers belonging to the Indian Police Service for being under the All-India Services Act, 1951 (61 of 1951), for being considered for appointment as the Director

**4B. Terms and conditions of service of Director.** (1) The Director shall, notwithstanding anything to the contrary contained in the rules relating to his conditions of service, continue to hold office for a period of not less than two years from the date on which he assumes office.

(2) The Director shall not be transferred except with the previous consent of the Committee referred to in sub-section (1) of section 4A.

**4C. Appointment for posts of Joint Director and above, extension and curtailment of their tenure, etc.** (1) The Committee referred to in section 4A shall, after consulting the Director, recommend officers for appointment to the posts of the level of Joint Director and above and also recommend the extension or curtailment of the tenure of such officers in the Delhi Special Police Establishment.

(2) On receipt of the recommendation under sub-section (1), the Central Government shall pass such order as it thinks fit to give effect to the said recommendation."

**27. Repeal and saving.** (1) The Central Vigilance Commission Ordinance, 1998 (Ord. 15 of 1998) and the Central Vigilance Commission (Amendment) Ordinance, 1998 (Ord. 18 of 1998) are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Central Vigilance Commission Ordinance, 1998 as amended by the Central Vigilance Commission (Amendment) Ordinance, 1998 shall be deemed to have been done or taken under the corresponding provisions of this Ordinance.

## THE SCHEDULE

[See Section 5(3)]

Form of oath or affirmation to be made by the Central Vigilance Commissioner or Vigilance Commissioner.-

"I, A.B., having appointed Central Vigilance Commissioner (or Vigilance

Commissioner) of the Central Vigilance Commission do swear in the name of God
solemnly affirm

that I will bear true faith and allegiance to the Constitution of India as by law established, that I will uphold the sovereignty and integrity of India, that I will duly and faithfully and to the best of my ability, knowledge and judgment perform the duties of my office without fear or favour, affection or ill-will and that I will uphold the Constitution and the laws.".

K R. NARAYANAN,
PRESIDENT

---

Published in the Gazette of India, Extraordinary, Part II, Section 1, No. 16 dated January 18, 1999

## THE SALARIES, ALLOWANCES AND PENSION OF MEMBERS OF PARLIAMENT (AMENDMENT) ORDINANCE, 1999

### PRESIDENT'S ORDINANCE NO. 6 OF 1999

Promulgated by the President in the Forty-ninth Year of the Republic of India.

An Ordinance further to amend the Salary, Allowances and Pension of Members of Parliament Act, 1954.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action:

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :-

1. **Short title and commencement.** (1) This Ordinance may be called the **Salaries, Allowances and Pension of Members of Parliament (Amendment) Ordinance, 1999.**

(2) It shall come into force at once.

2. **Insertion of new section 8AA.** After section 8A of the Salary, Allowances and Pension of Members of Parliament Act, 1954, (30 of 1954) the following section shall be inserted, namely :-

"**8A. Travel facility to ex-members.** With effect from the commencement of the Salary, Allowances and Pension of Members of Parliament (Amendment) Ordinance, 1999, every person who is not a sitting member but has served for any period as a member of either House of Parliament shall be entitled along with a companion to travel in any train by any railway in India in air-conditioned two-tier class without payment of any charges on the basis of an authorisation issued for this purpose by the Secretariat of either House of Parliament, as the case may be.".

---

Published in the Gazette of India, Extraordinary Part II, Section 1. No. 15 dated April 23.

## THE MERCHANT SHIPPING (AMENDMENT) ORDINANCE, 1998

### PRESIDENT'S ORDINANCE NO. 7 OF 1998

Promulgated by the President in the Forty-ninth Year of the Republic of India

An Ordinance further to amend the Merchant Shipping Act, 1958.

WHEREAS the Merchant Shipping (Amendment) Ordinance, 1997 to further amend the Merchant Shipping Act, 1958 was promulgated by the President on the 26th day of September, 1997,

AND WHEREAS the Merchant Shipping (Amendment) Ordinance, 1997 could not be replaced by an Act of Parliament due to the dissolution of the House of the People,

AND WHEREAS for giving continued effect to the provisions of the said Ordinance, the Merchant Shipping (Amendment) Second Ordinance, 1997 was promulgated by

# PART V
# GUJARAT ACTS & ORDINANCES
# 1999

## THE GUJARAT STATUTORY BODIES LAWS (AMENDMENT AND VALIDATION) ACT, 1999.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 8th March, 1999 was published in the Gujarat Government Gazette, Extra-Ordinary, Part IV dated 9th March, 1999.

## GUJARAT ACT NO. 1 OF 1999

AN ACT further to amend the laws relating to statutory bodies and to validate termination of tenure of certain offices of such bodies.

It is hereby enacted in the Fiftieth Year of the Republic of India as follows :-

**1. Short Title :** (1) This Act may be called the **Gujarat Statutory Bodies Laws (Amendment and Validation) Act, 1999.**

**2. Definitions :** In this Act, unless the context otherwise requires,—

(i) "laws relating to statutory bodies" means enactments specified in column 2 of the Schedule;

(ii) "relevant provision" means the provision relating to tenure of office of a Chairman, Vice-Chairman and directors or, as the case may be, members, of a statutory body, in each of laws relating to statutory bodies, as amended by Section 3;

(iii) "statutory body" means the Authority, Board or Corporation constituted under an enactment specified in column 2 of the Schedule.

**3. Amendment of laws relating to statutory bodies.-** Each of the enactments specified in column 2 of the Schedule shall be amended to the extent and in the manner specified against it in column 3 of the said Schedule.

**4. Validation of termination of tenure of office of Chairman, Vice-Chairman and directors or members of statutory bodies.-** The tenure of office of a Chairman, Vice-Chariman and directors or, as the case may be, members, of a statutory body, terminated immediately before the commencement of this Act shall be and shall be deemed always to have been validly terminated in accordance with law, as if the relevant provision had been included in and formed part of the laws relating to statutory bodies and had been in force at all material times when the tenure of office of Chairman, Vice-Chairman and directors or, as the case may be, members, of a statutory body was terminated and accordingly no suit or other proceeding questioning the validity of such termination shall be maintained or continued in any court.

**5. Chairman, Vice-Chairman, director and member of statutory bodies to hold office during pleasure of State Government.-** A Chairman, Vice-Chairman and director or, as the case may be, member, who is appointed or nominated as such by the State Government in a statutory body before the commencement of this Act and who continues to hold such office on such commencement shall be and shall be deemed always to have been appointed or nominated to hold such office during the pleasure of the State Government, notwithstanding anything contrary contained in the law relating to statutory bodies or any rules, regulations or orders made thereunder.

## SCHEDULE

(See section 3)

| No. | Name of enactments | Extent of amendments |
|---|---|---|
| 1 | 2 | 3 |
| 1. | The Bombay Labour Welfare Fund Act, 1953 (Bom. XL of 1953). | In section 4, for sub-section (3), the following sub-section shall be substituted, namely :-<br>"(3) The members of the Board shall hold office during the pleasure of the State Government."<br>(2) In section 6, in sub-section (2), the words "and a member so nominated shall hold office for the unexpired portion of the term of the office of his predecessor" shall be deleted. |
| 2 | The Gandhidham (Development and Control on Erection of Buildings) Act, 1958 (Bom. XIX of 1958). | In section 3, for sub-section (4), the following sub-section shall be and shall be deemed always to have been substituted, namely -<br>"(4) (a) The Chairman, Secretary and the members other than ex-officio members, of the Authority nominated by the State Government shall hold office during the pleasure of the State Government;<br>(b) The members nominated by the Central Government under clause (d) of sub-section (2) shall hold office during the pleasure of the Central Government." |
| 3 | The Bombay Khadi and Village Industries Act, 1960 (Bom. XIX of 1960) | In Section 4, in sub-section (1), for the words "hold office for such period as the State Government may, by general or special order, direct", the words "hold office during the pleasure of the State Government" shall be and shall be deemed always to have been substituted. |
| 4. | The Gujarat Housing Board Act, 1961 (Guj XXVIII of 1961). | In section 8, for sub-section (1), the following sub-section shall be substituted, namely :-<br>"(1) The Chairman and the members shall hold office during the pleasure of the State Government." |
| 5 | The Gujarat Industrial Development Act, 1962 (Guj XXIII of 1962) | In section 6, for sub-section (1), the following sub-section shall be and shall be deemed always to have been substituted, namely -<br>"(1) (a) The Chairman, Vice-Chairman and Directors of the Corporation nominated by the State Government shall hold office during the pleasure of the State Government;<br>(b) The director nominated under clauses (b) and (c) of sub-section (1) of section 4 shall hold office during the pleasure of respective Board." |
| 6. | The Gujarat Medical Practitioners' Act, 1963 (Guj. VI of 1964). | In section 5, in sub-section (3) —<br>(1) in clause (a), for the words "the term of office of a member of the Board, whether elected or nominated", the words "subject to the provision of clause (b), the term of office of a member of the Board" shall be substituted,<br>(2) after clause (a), the following clause shall be inserted, namely :—<br>"(b) the members nominated under clause (a) of sub-section (2) of section 3 shall hold office during the pleasure of the State Government." |
| 7. | The Gujarat Tribal Development Corporation Act, 1972 (Guj. 5 of 1972) | (1) In section 7, in sub-section (3), the words "and a director nominated to fill such vacancy shall hold office for the unexpired portion of the term of his predecessor" shall be deleted.<br>(2) For section 8, the following section shall be substi |

| No.<br>1 | Name of enactments<br>2 | Extent of amendments<br>3 |
|---|---|---|
| | | tuted, namely :-<br>"8.Term of Office The directors shall hold office during the pleasure of the State Government."<br>(3) In section 11, in sub-section (1), for the words and figure "Notwithstanding anything contained in section 8, the State Government", the words "The State Government" shall be substituted". |
| 8. | The Gujarat Rural Housing Board Act, 1972 (Guj. 22 of 1972). | In section 8, for sub-section (1), the following sub-section shall be substituted, namely :-<br>"(1) The Chairman and the members shall hold office during the pleasure of the State Government " |
| 9. | The Gujarat Slum Areas (Improvement, Clearance and Redevelopment) Act, 1973 (Guj. 11 of 1973) | For section 23, the following section shall be and shall be deemed always to have been substituted namely :-<br>"23.Terms of office and conditions of service of Chairman and members. (1) The Chairman and other members of the Board shall hold office during the pleasure of the State Government.<br>(2) The conditions of the service of the Chairman and the memebvers of the Board shall be such as may be prescribed." |
| 10. | The Gujarat Secondary Education Act, 1972 (Guj. 18 of 1973). | (1) For section 5, the following section shall be substituted, namely :-<br>"5 Term of office ad conditions of service of Chairman, Deputy Chairman and nominated members. (1) The Chairman, Deputy Chairman and nominated members shall hold office during the pleasure of the STate Government<br>(2) The salaries or, as the case may be, honorarium, allowances and other conditions of service of the Chairman and the Deputy Chairman shall be such as may be determined by the State Government."<br>(2) In section 6, in sub-section (1), for the words "ex-officio members", the words "ex-officio members and nominated members" shall be substituted |
| 11. | The Gujarat Town Planning and Urban Development Act, 1976 (President's Act No. 27 of 1976). | In section 5,—<br>(1) in sub-section (5), for the words "The Term of office and conditions of service", the words "The conditions of service" shall be and shall be deemed always to have been substituted;<br>(2) after sub-section (5), the following sub-section shall be and shall be deemed always to have been inserted, namely :-<br>"(5A) The Chairman and the members of an Area Development Authority other than ex-officio members shall hold office during the pleasure of the State Government "<br>(3) in sub-section (7), for the portion beginning with the words "as the case may be", and ending with the words "vacancy had not occurred", the words "as the cse may be," shall be and shall be deemed always to have been substituted. |
| 12 | The Gujarat Municipal Finance Board Act, 1979 (Guj. 12 of 1979). | (1) In section 6, for sub-section (1), the following sub-section shall be and shall be deemed always to have been substituted, namely .—<br>"(1) The Chairman and the members other than those appointed by virtue of their office shall hold office during the pleasure of the State Government " |

| No. | Name of enactments | Extent of amendments |
|---|---|---|
| 1 | 2 | 3 |
| | | (2) In section 8, for the portion beginning with the words "as early as practicable" and ending with the words "had not occurred", the words "as early as practicable" shall be and shall be deemed always to have been substituted<br>(3) In section 28, in sub-section (2), for clause (a), the following clause shall be and shall be deemed always to have been substituted namely :—<br>"(a) the honorarium, sitting fees and allowances of the Chairman and sitting fees and allowances including compensatory allowance of the members under sub-section (3) of section 6," |
| 13 | The Gujarat Water Supply and Sewerage Board Act, 1978 (Guj. 18 of 1979). | In section 6, for sub-sections (1) to (4), the following sub-section shall be substituted, namely :—<br>"(1) The Chairman, Member-Secretary and the members other than ex-officio members shall hold office during the pleasure of the State Government:<br>Provided that a person appointed as member under clause (f) of sub-section (1) of section 4 shall cease to be a member, if he ceases to be the elected head of the local body concerned." |
| 14. | The Gujarat Unprotected Manual Workers (Regulation of Employment and Welfare) Act, 1979 (Guj. 25 of 1979). | (1) In section 6, for sub-section (7), the following sub-section shall be substituted, namely :-<br>"(7) The Chairman and the members shall hold office during the pleasure of the State Government"<br>(2) In section 12, for the portion beginning with the words "the vacancy shall be filled" and ending with the words "vacancy had not occured:", the words "the vacancy shall be filled not later than ninety days from the date of receipt of such communication:" shall be substituted |
| 15 | The Gujarat Maritime Board Act, 1981 (Guj. 30 of 1981). | (1) In section 5, in sub-section (2), the portion beginning with the words "and in any case" and ending with the words "State Government" shall be deleted.<br>(2) In section 8,—<br>(a) in sub-section (2), the proviso shall be deleted<br>(b) sub-section (4) shall be deleted. |
| 16 | The Gujarat Scheduled Castes Development Corporation Act, 1985 (Guj 10 of 1985). | (1) In section 6, for sub-sections (1) and (2), the following sub-section shall be and shall be deemed always to have been substituted, namely :—<br>"(1) The director shall hold office during the pleasure of the State Government ."<br>(2) In section 7, the words "and a person nominated as director to fill up such vacancy shall hold office for the unexpired portion of the term of his predecessor" shall be and shall be deemed always to have been deleted.<br>(3) In section 10, in sub-section (1), for the words and figure "Notwithstanding anything contained in section 6, the State Government", the words "The State Government" shall be and shall be deemed always to have been substituted. |
| 17. | The Gujarat Backward Classes Development Corporation Act, 1985 (Guj. 11 of 1985). | (1) In section 7, for sub-sections (1) and (2), the following sub-section shall be and shall be deemed always to have been substituted, namely :—<br>"(1) The director shall hold office during the pleasure of the State Government." |

| No. | Name of enactments | Extent of amendments |
|---|---|---|
| 1 | 2 | 3 |
| | | (2) In section 8, the words "and a person nominated as director to fill up such vacancy shall hold office for the unexpired portion of the term of his predecessor" shall be and shall be deemed always to have been deleted.<br>(3) In section 11, in sub-section (1), for the words and figure "Notwithstanding anything contained in section 7, the State Government", the words "The State Government" shall be and shall be deemed always to have been substituted. |

## THE GUJARAT TOWN PLANNING AND URBAN DEVELOPMENT (AMENDMENT) ACT, 1999

The following Act of the Guajrat Legislature, having been assented to by the Governor on the 8th March, 1999, was published in the Gujarat Government Gazette, Extra-Ordinary, Part IV dated 9th March, 1999.

## GUJARAT ACT NO. 2 OF 1999

AN ACT further to amend the Gujarat Town Planning and Urban Development Act, 1976.

It is hereby enacted in the Fiftieth Year of the Republic of India as follows .-

1. **Short title and commencement.**- (1) This Act may be called the **Gujarat Town Planning and Urban Development (Amendment) Act, 1999.**

(2) It shall come into foce on such date as the State Government may, by notification in the Official Gazette, appoint.

2. **Amendment of Section 2 of President's Act No. 27 of 1976.**- (1) In the Gujarat Town Planning and Urban Development Act, 1976 (President's Act No. 27 of 1976.) (hereinafter referred to as "the principal Act"), in section 2,—

(I) in clause (iv), after the words and figure "under section 5", the words brackets and figure "and includes a local authority, designated as such under sub-section (1) of section 6 or Government company designated as such under section 6A" shall be inserted.

(ii) after clause (xxix), the following clause shall be added, namely :—

"(xxx) "Government company" means a Government company registered under the Companies Act, 1956 (1 of 1956), which has one of its objects the development of an area;".

3. **Amendment of section 5 of President's Act No. 27 of 1976.**- In the principal Act, in section 5, in sub-section (3), for clause (iii), the following clauses shall be substituted, namely :—

"(iii) such persons not exceeding four from amongst the members of the local authorities functioning in the development area as may be nominated by the State Government;

(iii-a) the Presidents of the district panchayats functioing in the development area or in any part thereof, ex-officio;"

4. **Amendment of section 6 of President's Act No. 27 of 1976.**- In the principal Act, in section 6,—

(1) in sub-section (2), after clause (ii), the following clauses shall be inserted, namely :—

(iii) "One official of the State Government to be nominated by the State Government, ex-officio;

(iv) Chief Officer or, as the case may be, Secretary of the local authority."

(2) in sub-section (3), after the words "Standing Committee", the words "or, as teh case may be, Executive Committee" shall be inserted.

**5. Insertion of new section 6A in President's Act No. 27 of 1976.-** In the principal Act, after section 6, the following section shall be insérted, namely :—

"**6A. Power to designate Government company as an Area Development Authority.** The State Government may, instead of constituting an area development authority for a development area, designate the Government company as the area development authority for any development area."

**6. Amendment of section 7 of President's Act No. 27 of 1976.-** In the principal Act, in section 7, in sub-section (1), in clause (ii), after the words "the preparation", the words "and execution" shall be inserted.

**7. Amendment of section 17 of President's Act No. 27 of 1976.-** In the principal Act, in section 17,—

(1) in sub-section (1), in clause (d), for the word, brackets and letter "clause(b)" the words, brackets and letters "clause (a), clause (b)" shall be substituted;

(2) in sub-section (2), for the word, brackets and letter "clause (n)", the words, brackets and letters "clause (n) or clause (o)" shall be substituted;

**8. Amendment of section 20 of President' Act No. 27 of 1976.-** In the principal Act, in section 20, in sub-section (1), for the words, brackets and letters "clause (k) or clause (n)", the words, brackets and letters "clause (f), clause (k), clause (n) or clause (o)" shall be substituted.

**9. Amendment of section 22 of President's Act No. 27 of 1976.-** In the Principal Act, in section 22,—

(1) in sub-section (1), the words "and not by any other authority" occuring at the end shall be deleted.

(2) after sub-section (2), the following sub-section shall be inserted, namely :—

"(2A) The State Government may, by notification in the Official Gazette, include in or exclude any area from an urban development area, amalgamate two or more urban development areas into one urban development area, sub-divide any urban development area into different urban development areas and include subc sub-divided urban development area in any other urban development area.";

(3) in sub-section (4),—

(a) in clause (ii), for the words "two in number", the words "four in number" shall be substituted;

(b) in clause (iii), for the words "two officials", the words "three officials" shall be substituted;

(c) after clause (vi), the following clause shall be inserted, namely :—

"(vi-a) the Municipal Commissioner of the Municipal Corporation, if any, functioning in the urban development area, ex-officio;"

**10. Amendment of section 23 of President's Act No. 27 of 1976.-** In the principal Act, in section 23, in sub-section (1), in clause (ii), after the words "the preparation", the words "and execution" shall be inserted.

**11. Insertion of new section 23-A in President's Act No. 27 of 1976.-** In the principal Act, after section 23, the following section shall be inserted, namely :—

"**23-A. Entrustment of powers and functions to Government company.**- The State Government may, by notification, in the *Official Gazette*, entrust to the Government company, all or any of the powers and functions of the appropriate authority."

**12. Amendment of section 40 of President's Act No. 27 of 1976.** In the principal Act, in section 40, in sub-section (3) for clause (jj), the following shall be substituted, namely :—

"(jj) (a) the allotment of land from the total area covered under the scheme, to the extent of,—

(i) fifteen per cent, for roads,

(ii) five per cent, for parks, play grounds, gardens and open space,

(iii) five per cent, for social infrastructure such as schoools, dispensary, fire brigade, public utility place as earmarked in the Draft Town Planning Scheme, and

(iv) fifteen per cent for sale by appropriate authority for residential, commercial or industrial use depending upon the nature of development.

Provided that the percentage of the allotment of land specified in paragraphs (i) to (iii) may be altered depending upon the nature of development and for the reasons to be recorded in writing;

(b) the proceeds from the sale of land referred to in para (iv) of sub-clause (a) shall be used for the purpose of providing infrastural facilities.

(c) the land allotted for the purposes referred to in paragraph (ii) and (iii) of sub-clause (a) shall not be changed by variation of schemes for the purpose other than public purpose.

**13. Amendment of section 42 of President's Act No. 27 of 1976.**- In the principal Act, in section 42, in sub-section (1),—

(a) for the words "twelve months", the words "nine months" shall be substituted;

(b) in the proviso, for the words "six months", the words "three months" shall be substituted.

**14. Amendment of section 48 of President's Act No. 27 of 1976.**- In the principal Act, in section 48,

(1) in sub-section (1), for the words "four months", the words "three months" shall be substituted;

(2) in sub-section (2), for the words "six months", the words "three months" shall be substituted.

**15. Insertion of new section 48-A in President's Act No. 27 of 1976.**- In the principal Act, after section 48, the following section shall be inserted, namely :—

"**48-A. Vesting of land in appropriate authority.**- (1) Where a draft scheme has been sanctioned by the State Government under sub-section (2) of section 48, (hereinafter in this section, referred to as the sanctioned draft scheme), all lands required by the appropriate authority for the purposes specified in clause (c), (f), (g) or (h) of sub-section

(3) of section 40 shall vest absolutely in the appropriate authority free from all encum brances.

(2) Nothing in sub-section (1) shall affect any right of the owners of the land vesting in the appropriate authority under that sub-section.

(3) The provisions of section 68 and 69 shall mutatis mutatis mutandis apply to the sanctioned draft scheme as if,—

(i) sanctioned draft scheme were a preliminary scheme; and

(ii) in sub-section (1), for the words "comes into force", the words, brackets and figures "the date on which the draft scheme is sanctioned under sub-section (2) of section 48" were substituted.

**16. Amendment of section 50 of President's Act No. 27 of 1976.**- In the principal Act, in section 50, after sub-section (1), the following proviso shall be added, namely :— "Provided that the State Government may, on the request made by the Appropriate Authority, appoint a Town Planning Officer within one month from the date of the publication of the Draft Scheme under sub-section (1) of section 42."

**17. Amendment of section 51 of President's Act No. 27 of 1976.**- In the principal At, in section 51, for the proviso, the following proviso shall be substituted, namely :—

"Provided that the State Government may, by order in writing, extend the said perid by such further period not exceeding nine months in aggregate and any such order extending the period may be made so as to have retrospective effect :

Provided further that the State Government may, by order and for reasons to be recorded in writing, extend such further period not exceeding six months."

**18. Subsitution of section 54 of President's Act No. 27 of 1976.**- In the principal Act, for section 54, the following shall be substituted, namely :—

"54. **Appeal** (1) Any decision of the Town Planning Officer under clause (iii), (iv), (vi), (vii), (viii) and (x) of sub-section (3) of section 52 shall forth with be communicated to the party concerned in the prescribed form and any party aggrieved by such decision may within one month from the date of communication of decision, present an appeal to the Board of Appeal constituted under section 55.

(2) (a) A Board of Appeal existing immediately before the commencement of the Gujarat Town Planning and Urban Development (Amendment) Act, 1999 (Guj. 2 of 1999) shall continue to hear and decide appeal until the date on which the Board of Appeal is constituted (hereinafter referred to as "the said date"), by the State Government under section 55, and

(b) all appeals pending on the said date before any Board of Appeal shall stand transferred to the Board of Appeal so constituted.

**19. Amendment of section 55 of President's Act No. 27 of 1976.**- In the principal Act, in section 55, for sub-section (1), the following shall be substituted, namely :—

"(1) (a) The State Government shall, from time to time by an order published in the Official Gazette, constitute a Board of Appeal for hearing and deciding appeals under section 54.

(b) The Board of Appeal shall consist of three Members, one of whom shall be its President and two persons, possessing such qualifications and experience as may be prescribed, as assessor.

(c) The President shall be a person who is or has been a District Judge or a Judge of the City Civil Court, Ahmedabad.

(d) The terms of appointment of the President of the Board of Appeal and conditions of service shall be such as may be prescribed.

**20. Insertion of new section 70A in President's Act No. 27 of 1976.**- In the principal Act, after section 70, the following section shall be inserted, namely :—

"**70A. Variation of Town Planning Scheme for land allotted for public purpose.**- If at any time after the final town planning scheme comes into force, the appropriate authority is of the opinion that the purpose for which any land is allotted in such scheme under any of the paragraphs (ii) and (iii) of sub-clause (a) of clause (jj) of sub-section (3) of section 40 requires to be changed to any other purpose specified in any of the said

**156. Amendment of Section 354K of Bom. III of 1888.** In Section 354K of the principal Act, for the words "Improvements Committee" the words "the Mayor-in-Council" shall be substituted.

**157. Amendment of Section 354L of Bom. III of 1888.** In Section 354L of the principal Act, in sub-section (3), for clause (a), the following clause shall be substituted, namely :-

"(a) a copy of decision taken by the Mayor-in-Council under Section 354D;"

**158. Amendment of Section 354M of Bom. III of 1888.** In Section 354M of the principal Act, in sub-section (2), in clause (a), for the words "Improvements Committee" the words "Mayor-in-Council" shall be substituted.

**159. Amendment of Section 354N of Bom. III of 1888.** In Section 354N of the principal Act, in the marginal notes for the word "Committee" the word "Corporation" shall be substituted.

**160. Amendment of Section 354R of Bom. III of 1888.** In Section 354R of the principal Act, in sub-section (1), after the words "submit a draft clearence scheme" the words " after obtaining the approval of the Mayor-in-Council" shall be inserted.

**161. Amendment of Section 354RA of Bom. of 1888.** In Section 354RA of the principal Act ;

(a) in sub-section (1), after the words "with the approval of" the words "the Mayor-in-Council" shall be inserted;

(b) in sub-section (5), for the words "Improvements Committee" the words "Mayor-in-Council" shall be substituted;

(c) in sub-section (6) ;

(i) for the words "Improvements Committee", in both the places where they occur, the words "Mayor-in-Council" shall be substituted;

(ii) the words "either with or without modification" shall be deleted ;

(d) in sub-section (10), the words "the Commissioner and approved by" shall be deleted.

**162. Amendment of Section 354RD of Bom. III of 1888.** In Section 354RD of the principal Act ;

(a) in sub-section (1), for the words "Improvements Committee" the words "Mayor-in-Council" shall be substituted;

(b) in sub-section (2), after the words "with the approval" in both the places where they occur, the words "of the Mayor-in-Council and" shall be inserted.

**163. Amendment of Section 354RE of Bom. III of 1888.** In Section 354RE of the principal Act, in the proviso, for the words "Improvements Committee" the words "Mayor-in-Council" shall be substituted.

**164. Amendment of Section 354RG of Bom. III of 1888.** In Section 354RG of the principal Act ;

(a) in sub-section (2), for the words "Improvements Committee" the words "Mayor-in-Council" shall be substituted.

(b) in sub-section (5) for the words " Improvements Committee" the words "Mayor-in-Council" shall be substituted.

**165. Amendment of Section 354RI of Bom. III of 1888.** In Section 354RI of the principal Act, in sub-section (1), for the words "re-development scheme for the approval of" the words " re-development scheme to the Mayor-in-Council for the approval of" shall be substituted.

**166. Amendment of Section 354RJ of Bom. III of 1888.** In Secton 354RJ of the principal Act ;

(a) in sub-section (1), for the words "with the approval of the Corporation" the words "with the approval of the Mayor-in-Council and the Corporation" shall be substituted;

(b) in sub-section (2), for the words and figures "the Bombay Town Planning Act, 1915" the words and figures "the Maharashtra Regional and Town Planning Act, 1966" shall be substituted;

(c) in sub-section (4), for the words "the Improvements Committee" the words "the mayor-in-Council" shall be substituted;

(d) in sub-section (5), for the words "the Improvement Committee", in both the places where they occur, the words " the Mayor-in Council" shall be substituted.

**167. Amendment of Section 354RK of Bom. III of 1888.** In Section 354RK of the principal Act, in sub-section (1), for the words "the Improvements Committee" the words "the Mayor-in-Council" shall be substituted.

**168. Amendment of Section 354RM of Bom. III of 1888.** In section 354RM of the principal Act;

(a) in sub-section (1), for the words "Commissioner", where it occurs for the first time, the words "the Member-in-charge" shall be substituted;

(b) in sub-section (2), for the words "The Commissioner may, alter" the words "The Commissioner may, subject tot the approval of the Corporation, alter" shall be substituted.

**169. Amendment of Section 354RO of Bom. III of 1888.** In Section 354RO of the principal Act, in sub-section (1), for the words " the Improvements Committee" the words "the mayor-in-Council" shall be substituted.

**170. Amendment of Section 354RP of Bom. III of 1888.** In Section 354RP of the principal Act, in sub-section (1), for the words "the Improvement Committee" wherever they occur, the words "the Corporation" shall be substituted.

**171. Amendment of Section 354RQ of Bom. III of 1888.** In Section 354RQ of the principal Act, for the words "The powers of the Commissioner" the words "Subject to the general or special orders issued in this behalf by the Mayor-in-Council, the powers of the Commissioner" shall be substituted.

**172. Amendment of Section 354UA of Bom. III of 1888.** In Section 354UA of the principal Act ;

(a) in sub-section (1), for the words "in the opinion of Commissioner be increased in value; the Commissioner may declare" the words "in the opinion of the Mayor-in-Council be increased in value, the Commissioner may, as decided by the Mayor-in-Council, declare" shall be substituted.

(b) in sub-section (3), for the words "the Improvements Committee" the words "the Member-in-charge" shall be substituted;

(c) in sub-section (4) ;

(i) for the words "the Improvements Committee" the words "the Member-in-charge" shall be substituted;

(ii) for the portion beginning with the words "as they think fit" and ending with the words "shall be leviable" the words "as he think fit, and the Commissioner shall thereafter declare that the betterment charge as approved, shall be leviable" shall be substituted.

**173. Amendment of Section 354UC of Bom. III of 1888.** In Section 354UC of the principal Act ,-

(a) in sub-section (1), for the words "the Improvements Committee" in both the places where they occur, the words "the Mayor-in-Council" shall be substituted;

(b) in sub-section (3), clause (a), for the words "the Improvements Committee" the words "the Mayor-in-Council" shall be substituted.

**174. Amendment of Section 354W of Bom. III of 1888.** In Section 354W of the principal Act, in sub-section (1), for the words "Improvements Committee " the words "Member-in-charge" shall be substituted.

**175. Amendment of Section 354WA of Bom. III of 1888.** In Section 354WA of the principal Act, in sub-section (1), for the words "Improvements Committee" the words "Memeber-in-charge" shall be substituted.

**176. Amendment of Section 354WB of Bom. III of 1888.** In Section 354WB of the principal Act, for the words "Improvements Committee", wherever they occur, the words "Mayor-in-Council" shall be substituted.

**177. Amendment of Section 354WBB of Bom. III of 1888.** In Section 354WBB of the principal Act, for the words "Improvements Committee" the words "Member-in-charge" shall be substituted.

**178. Amendment of Section 355 of Bom. III of 1888.** In Section 355 of the principal Act ,-

(a) in sub-section (1), after the words "Commissioner may" the words ",subject to the regulation made in this behalf ", shall be inserted;

(b) in sub-section (2), for the words "Standing Committee" the words "Member-in-charge" shall be substituted.

**179. Amendment of Section 356 of Bom. III of 1888.** In Section 356 of the principal Act, for the words "The Commissioner may, with the approval of the standing committee" the words "The Corporation may", shall be substituted.

**180. Amendment of Section 357 of Bom. III of 1888.** In Section 357 of the principal Act, including in the marginal note, for the words "standing committee" the words "Mayor-in-Council" shall be substituted.

**181. Amendment of Section 364 of Bom. III of 1888.** In Section 364 of the principal Act, for the words "standing committee" the words "Mayor-in-Council" shall be substituted.

**182. Amendment of Section 368 of Bom. III of 1888.** In Section 368 of the principal Act,-

(1) in sub-section (2), for the words "Provided that the Commissioner" the words "The Commissioner"shall be substituted;

(2) for sub-section (2), the following sub-section shall be substituted, namely :-

"(5) Notwithstanding anything contained in this Section, it shall be incumbent on the owner or occupier of every trade premises to seek the Commissioner's permission to deposit trade refuse collected daily or periodically from the premises, temporarily upon any place appointed by the Commissioner in this behalf. When such permission is granted by the Commissioner, the applicant shall be allowed to deposit the trade refuse accordingly on payment of such charges as the Commissioner may, from time to time, fix for temporarily depositing trade refuse upon the place appointed under sub-section (2) and also such charges as the Commissioner may from time to time, fix for transporting and depositing the said trade refuse to the place provided or appointed under section 367 for the final disposal of such trade refuse :

Provided that, the owner or occupier of any trade premises shall not deposit trade refuse at any place other than the places appointed by the Commissioner under sub-section (2) of this section or provided or appointed by him under section 367 as the case may be.".

**183. Amendment of Section 377 of Bom. III of 1888.** In Section 377 of the principal Act ,-

(a) in sub-section (1), for the words "Standing Committee" the words "Member-in-charge" shall be substituted;

(b) in sub-section (IA), for the words "standing committee" the words "Member-in-charge" shall be substituted.

**184. Amendment of Section 378 of Bom. III of 1888.** In Section 378 of the principal Act, in sub-section (1), for the words "standing Committee", at both the places where they occur, the words "Member-in-charge" shall be substituted.

**185. Amendment of Section 378B of Bom. III of 1888.** In Section 378B of the principal Act, for the words "Standing Committee" wherever they occur, the words "Mayor-in-Council" shall be substituted.

**186. Amendment of Section 378E of Bom. III of 1888.** In Section 378E of the principal Act, for the words "Standing Committee", at both the places where they occur, the words "the Mayor-in-Council" shall be substituted.

**187. Amendment of Section 378G of Bom. III of 1888.** In Section 378G of the principal Act, in sub-section (1), for the words "the Standing Committee" the words "the Mayor-in-Council" shall be substituted.

**188. Amendment of Section 378H of Bom. III of 1888** In Section 378H of the principal Act, in sub-section (6), for the words and figures "The Indian Limitation Act, 1908" the words and figures "The Limitation Act, 1963" shall be substituted.

**189. Amendment of Section 381 of Bom. III of 1888.** In Section 381 of the principal Act, in sub-section (2), -

(a) for the words "the standing committee", where they occur for the first time, the words "the Member-in-charge" shall be substituted;

(b) for the words "the Standing Committee", where they occur for the second and third time, the words "the Mayor-in-Council" shall be substituted;

(c) for the words "the Standing Committee's disposal" the words "theMayor-in-Council's disposal" shall be substituted.

**190. Amendment of Section 394 of Bom. III of 1888.** In Section 394 of the principal Act, in sub-section (7), for the words "standing committee" the words "the Mayor-in-Council" shall be substituted;

**191. Amendment of Section 397 of Bom. III of 1888.** In Section 397 of the principal Act, in sub-section (2), for the words "the standing committee" the words "the Member-in-charge" shall be substituted.

**192. Amendment of Section 403 of Bom. III of 1888.** In Section 403 of the principal Act, in sub-section (2),

(a) for the words "the standing committee", at both the places where they occur, the words "the Mayor-in-Council" shall be substituted;

(b) after clause (e), the following clause shall be added, namely : -

"(f) the Commissioner may suspend the licence of a trader, an owner of a private market or of an abattoir for a period not exceeding sixty days if it is found that the trader or the owner of the private market or, as the case may be, the abattoir is not taking proper measures to keep the premises clean or is not disposing the trade refuse including carcass of dead animals in the proper manner.".

**193. Amendment of Section 406 of Bom. III of 1888.** In Section 406 of the principal Act, for the words "The Commissioner may, with the approval of the standing committee", the words "The Corporation may", shall be substituted.

**194. Amendment of Section 407 of the Bom. III of 1888.** In Section 407 of the principal Act, for the words "the Standing Committee", wherever they occur, the words "the Mayor-in-Council" shall be substituted.

**195. Amendment of Section 407A of Bom. III of 1888.** In Section 407A of the principal Act, -

(a) in sub-section (1), -

(i) for the words "prescribed by him" the words "prescribed by the Corporation" shall be substituted;

(ii) in the proviso, for the words "Commissioner" the word "Corporation" shall be substituted;

(b) in sub-section (2), for the words "Commissioner" the word "Corporation" shall be substituted.

**196. Amendment of Section 410 of Bom. III of 1888.** In Section 410 of the principal Act, in sub-section (1), for the words "four footed animal or any meat or fish" the words "animal or bird or any meat or flesh or fish" shall be substituted.

**197. Amendment of Section 411 of Bom. III of 1888.** In Section 411 of the principal Act, after the wrods "any animal" the words "or bird" shall be inserted.

**198. Amendment of Section 427 of Bom. III of 1888.** In Section 427 of the principal Act, in sub-section (1), for the words "standing committee" the words "Member-in-charge" shall be substituted.

**199. Amendment of Section 460A of Bom. III of 1888.** In Section 460A of the principal Act, -

(a) in sub-section (1), for the words "Brihan Mumbai Electric Supply and Transport Committee" the word "Mayor-in-Council" shall be substituted;

(b) in sub-section (2), -

(i) for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Member-in-charge" shall be substituted;

(ii) after the words "by this Act" the words "and the Mayor-in-Council" shall be inserted.

**200. Deletion of Sections 460D and 460E of Bom. III of 1888.** Sections 460D and 460E of the principal Act shall be deleted.

**201. Amendment of Section 460G of Bom. III of 1888.** In Section 460G of the principal Act, in sub-section (2), for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Member-in-charge" shall be substituted.

**202. Amendment of Section 460H of Bom. III of 1888.** In Section 460H of the principal Act;

(a) in sub-section (1), for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted;

(b) in sub-section (3), for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "General Manager" shall be substituted;

(c) in sub-section (4), for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Member-in-charge" shall be substituted.

**203. Amendment of Section 460I of Bom. III of 1888.** In Section 460I of the principal Act, for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

**204. Deletion of Section 460J of Bom. III of 1888.** Section 460J of the principal Act shall be deleted.

**205. Amendment of Section 460K of Bom. III of 1888.** In Section 460K of the principal Act,-

(a) for clause (c), the following clause shall be substituted, namely : -

"(c) no contract, which will involve an expenditure exceeding ten lakh rupees but less than twenty five lakh rupees shall be made by the General Manager unless the same is approved by the Member-in-charge. For any contract which involves an expenditure of twenty five lakh rupees or more, previous approval of the Mayor-in-Council would be necessary.";

(b) for clause (d), the following clause shall be substituted, namely : -

"(d) every contract made by the General Manager involving an expenditure exceeding fifty thousand rupees shall be reported by him, within fifteen days after the same has been made to the Member-in-charge;".

**206. Amendment of Section 460L of Bom. III of 1888.** In Section 460L of the principal Act, in sub-section (1), in the proviso,-

(a) for the words "one lakh rupees" the words "ten lakh rupees" shall be substituted;

(b) for the words "five thousand rupess" the words "twenty five thousand rupees" shall be substituted;

(c) for the words "two members of the Brihan Mumbai Electric Supply and Transport Committee" the words "Member-in-charge" shall be substituted.

**207. Amendment of Section 460M of Bom. III of 1888.** In Section 460M of the principal Act,-

(a) in sub-section (1), for the words "three thousand rupees" the words "fifty thousand rupees" shall be substituted;

(b) in sub-section (2), in the proviso, for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Member-in-charge" shall be substituted;

(c) in the marginal note, for the letters and figures "Rs.3,000" the words "rupess fifty thousand" shall be substituted.

**208. Amendment of Section 460N of Bom. III of 1888.** In Section 460N of the principal Act, for the words "in his discretion" the words "with the approval of the Member-in-charge" shall be substituted.

**209. Amendment of Section 460O of Bom. III of 1888.** In Section 460O of the principal Act;

(a) in sub-section (1), for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted;

(b) in sub-section (2), for the portion beginning with the words "Brihan Mumbai Electric Supply and Transport Committee" and ending with the words "The Corporation" the words "the Member-in-charge and, if the price exceeds ten thousand rupees by the Mayor-in-Council" shall be substituted.

**210. Amendment of Section 460P of Bom. III of 1888.** In Section 460P of the principal Act, in sub-section (1), for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

**211. Amendment of Section 460Q of Bom. III of 1888.** In Section 460Q of the principal Act, -

(a) in clause (a), after the words "General Manager may" the words "with the approval of the Member-in-charge", shall be inserted;

(b) in cluause (b), for the proviso, the following shall be substituted, namely :-

"Provided that, every lease granted by the General Manager (other than a contract for montly tenancy) the annual rent of which exceeds fifteen thousand rupees shall be reported by him, within fifteen days after the same has been granted, to the Member-in-charge.";

(c) in cluase (c), -

(a) for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

(b) for the words "ten thousand rupees" the words "one lakh rupees" shall be substituted;

(c) for the words "fifty thousand rupees" the words "one lakh rupees" shall be substituted;

(d) for the words "three thousand rupees" the words "ten thousand rupees" shall be substituted.

**212. Amendment of Section 460R of Bom. III of 1888.** In Section 460R of the principal Act, including in the marginal note, for the words "Brihan Mumbai Electric Supply and Transport Committee", wherever they occur, the words "Mayor-in-Council" shall be substituted.

**213. Amendment of Section 460T of Bom. III of 1888.** In Section 460T of the principal Act, -

(a) for the words "Brihan Mumbai Electric Supply and Transport Committee" at both the places where they occur, the words "Mayor-in-Council" shall be substituted.

**214. Amendment of Section 460U of Bom. III of 1888.** In Section 460U of the principal Act, for the words "Brihan Mumbai Electric Supply and Transport Committee, if the post if equivalent to or higher than the post of Secretary set forth in the schedule sanctioned by the Brihan Mumbai Electric Supply and Transport Committee" the words "the Member-in-charge, if the post if equivalent to or higher than the post of Secretary set forth in the scheduled sanctioned by the Mayor-in-Council" shall be substituted.

**215. Amendment of Section 460V of Bom. III of 1888.** In Section 460V of the principal Act, -

(a) in sub-section (1), -

(i) for the words "The Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

(ii) in clause (h), for the words "the Committee" in both the places where they occur, the words "the Mayor-in-Council" shall be substituted;

(b) in sub-section (2), for the words "the Brihan Mumbai Electric Supply and Transport Committee" the words "the Mayor-in-Council" shall be substituted;

(c) in sub-section (3), for the words "the Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted;

(d) in the marginal note, for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

**216. Amendment of Section 460X of Bom. III of 1888.** In Section 460X of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:-

"(2) The Mayor-in-Council may grant leave of absence for a period exceeding three months to any officer or servant.".

**217. Amendment of Section 460AA of Bom. III of 1888.** In Section 460AA of the principal Act, -

(a) for the words "the Imperial Bank of India" the words "the State Bank of India" shall be substituted;

(b) in the proviso, for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

**218. Amendment of Section 460BB of Bom. III of 1888.** In Section 460BB of the principal Act,-

(a) in sub-section (1), in clause (a), for the words "the Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted;

(b) in sub-section (2), for the words " the Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

(c) in sub-section (3), for the words "the Brihan Mumbai Eleectric Supply and

Transport Committee" the words "Mayor-in-Council" shall be substituted.

**219. Amendment of Section 460CC of Bom. III of 1888.** In Section 460CC of the principal Act, for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

**220. Amendment of Section 460DD of Bom. III of 1888.** In Section 460DD of the principal Act, in sub-section (1),-

(a) in the first proviso, in clause (a), for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

(b) in the second proviso, for the words "the Standing Committee" the words "the Mayor-in-Council" shall be substituted.

**221. Amendment of Section 460EE of Bom. III of 1888.** In Section 460EE of the principal Act, including in the marginal note, for the words "members of the Brihan Mumbai Electric Supply and Transport Committee" the words "officer of the Brihan Mumbai Electric supply and Transport Undertaking" shall be substituted.

**222. Amendment of Section 460FF of Bom. III of 1888.** in Section 460FF of the principal Act, for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

**223. Amendment of Section 460GG of Bom, III of 1888.** In Section 460GG of the principal Act, for clause (c), the following clause shall be substituted, namely :-

"(c) the payment of the salary and the other allowances of the Member-in-charge and the General Manager;".

**224. Amendment of Section 460HH of Bom. III of 1888.** In Section 460HH of the principal Act, for the words "Brihan Mumabi Electric Supply and Transport Committee" the words "the Member-in-charge" shall be substituted.

**225. Amendment of Section 460II of Bom. III of 1888.** In Section 460II of the principal Act, for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "the Mayor-in-Council" shall be substituted.

**226. Amendment of Section 460JJ of Bom. III of 1888.** In Section 460JJ of the principal Act,-

(a) in sub-section (1), for the words "the Imperial Bank of India" the words "the State Bank of India" shall be substituted;

(b) in sub-section (2);

(i) for the words "the Brihan Mumbai Electric Supply and Transport Committee", where they occur for the first time, the words "the Member-in-charge" shall be substituted,

(ii) for the words "Brihan Mumbai Electric Supply and Transport Committee" where they occur for the second time, the words "the Mayor-in-Council" shall be substituted;

(c) in sub-section (3), for the words "the Brihan Mumbai Electric Supply and Transport Committee" the words "the Member-in-charge" shall be substituted.

**227. Amendment of Section 460KK of Bom. III of 1888.** In Section 460KK of the principal Act, in sub-section (3), for the words "the Imperial Bank of India" the words "the State Bank of India" shall be substituted.

**228. Amendment of Section 460LL of Bom. III of 1888.** In Section 460LL of the principal Act, in sub-section (4), for the words "the Imperial Bank of India" the words "the State Bank of India" shall be substituted.

**229. Amendment of Section 460MM of Bom. III of 1888.** In Section 460MM of the principal Act, for the words "Brihan Mumbai Electric Supply and Transport Committee" the words "Mayor-in-Council" shall be substituted.

**230. Amendment of Section 460NN of Bom. III of 1888.** In Section 460NN of the principal Act,-

Assistant Engineer, for the reading, inspection and sealing of the meter within the knowledge of the consumer who shall have a reasonable opportunity of inspection of such meter.".

7. **Amendment of section 36.** - For sub-section (1) of section 36 of the principal Act, the following sub-section shall be substituted :-

"(1) The State Government may, by notification in the Official Gazette, appoint duly qualified persons to be Chief Electrical Inspector, Joint Chief Electrical Inspector, Deputy Chief Electrical Inspector, Electrical Inspector and Assistant Electrical Inspector, who shall, upon such appointment, exercise the powers and perform the functions of an Electrical Inspector under this Act within such area or in respect of such class of works and electric installations and subject to such restrictions as the State Government may direct.".

8. **Amendment of section 39.** - Section 39 of the principal Act shall be renumbered as sub-section (1) of that section and after sub-section (1) as so numbered, the following sub-section shall be inserted :-

"(1) The licensee may, without prejudice to his right to institute prosecution for theft of energy under sub-section (1), cut off the supply and for that purpose cut or disconnect the electric supply-line or other works, being the property of the licensee, through which energy may be supplied, and may discontinue the supply until such time as the artificial means or means not recognised by the licensee, dishonestly caused by the consumer for abstraction, consumption or use of energy, continue to exist and no longer :

Provided that no officer below the rank of Divisional Engineer or District Engineer of the licensee shall cut or disconnect the electric supply-line or other works, being the property of the licensee :

Provided further that if any consumer is aggrieved by such disconnection, he may apply to the Electrical Inspector having jurisdiction within fifteen days of such disconnection, and the Electrical Inspector may order reconnection or may reject the application for reasons to be recorded in writing after giving the parties concerned an opportunity of being heard.".

9. **Insertion of new sectioon 39A and 39B.** --After section 39 of the principal Act, the following sections shall be inserted :-

"**39A. Power to enter premises etc. for search and seizure.** Without prejudice to the provision of the Code of Criminal Procedure, 1973, relating to search and seizure, where any officer authorised by the licensee has reasons to believe that any offence under section 39 of this Act has been or is being, or is about to be, comitted any premises, vessels or other places, he may, with such assistance as he think fit, at any time -

(a) enter, inspect and search premises, vessels or places and may use such minimum force as may be necessary for the purpose ;

(b) seize any means which may be found on search to have been dishonestly caused for abstraction, consumption or use of energy.

**39B. Unauthorised reconnection of electric supply-line.** - Where an officer not below the rank of Superintending Engineer of the licensee, on the personal inspection, is satisfied that an electric supply-line or other works, which has been cut or disconnected under sub-section (1) of section 24 or sub-section (2) of section 39 by the licensee has been reconnected unauthorisedly by any consumer, then, without prejudice to any other penalty that may be imposed under section 44 or under any other provision of this Act, such officer may by order in writing, and for reasons to be recorded therein, direct that energy shall not be supplied to such consumer for such period, not exceeding one year, as may be specified in the order :

Provided that no such order shall be made unless the consumer has been given an opportunity of making his representation, if any.".

10. **Amendment of section 44.** - In clause (aa) of section 44 of the principal Act, after the words, figures and brackets "under sub-section (1) of section 24", the words, figures and brackets "or sub-section (2) of section 39" shall be inserted.

11. **Insertion of new section 50A.** - After section 50 of the principal Act, the following section shall be inserted :

"50A. **Offences to be cognizable.** - Notwithstanding anything contained in the Code of Criminal Procedure, 1973, any offence punishable under section 39 or section 44 shall be cognizable."

12. **Amendment of schedule.** - In the Schedule to the principal Act, in clause VI, in sub-clause (1), in the first proviso :-

(a) for clause (a), the following clause shall be substituted :-

"(a) Within fourteen days after the service on him by the licensee of a notice in writing in this behalf, tenders to the licensee a written contract in the form approved by the State Government, duly executed, and a security in cash equivalent to an estimated average of the amounts of bills for three months or for such longer period as the State Government may, by notification in the **Official Gazette**, determine from time to time, binding himself to take a supply of energy for not less than two years for such amount as will assure the licensee at the current rates charged by him, an annual revenue not exceeding fifteen percent of the cost of the service line required to comply with the requisition against the said security which shall bear interest at the rate of five and a half percent per annum,",

(b) in clause (b), for the words "not on that property :", the words "not on that property, and " shall be substituted .

(c) after clause (b), the following clause shall be inserted :-

'(c) if any prospective consumer, who has been a beneficiary to a disconnected connection, applies for fresh connection or restoration of disconnected connection, he may be allowed such connection or restoration, as the case may be, if he makes payment of the outstanding dues along with late payment fees in respect of the disconnected connection to which he has been a beneficiary.

Explanation. - "Beneficiary" includes any member of the family of the consumer and, in the case of industrial or commercial supply, the employees of the consumer.'

---

Published in the Calcutta Gazette, Extraordinary, Part III, No. 2256-L,
dated 6th November, 1998

## THE WEST BENGAL GOVERNMENT PREMISES (TENANCY REGULATION) (AMENDMENT) ACT, 1997

### West Bengal Act No. XXXV of 1997

An Act to amend the West Bengal Government Premises (Tenancy Regulation) Act, 1976.

Whereas it is expedient to amend the West Bengal Government Premises Tenancy Regulation) Act, 1976 (West Ben. Act 19 of 1976) for the purpose and in the manner hereinafter appearing :

It is hereby enacted in the Forty-eighth Year of Republic of India by the Legislature of West Bengal, as follows :-

1. **Short title and commencement.** - (1) This Act may be called the **West Bengal Government Premises (Tenancy Regulation) (Amendment) Act, 1997.**

(2) It shall come into force at once.

## STATEMENT OF OBJECTS AND REASONS

The State Government constructed flats for letting them on rental basis to persons in general of different income groups by way of providing shelter For the purpose of regulating the tenancy on those Government premises. Act, 1976, was enacted. Subsequent amendments were carried out to suit the local needs The amendment in 1994 was brought about to make a provision for termission of tenancy on the ground of non-occupation and non-residence by the original allottees, namely, tenants with a view to evicting the said allottees who were unnecessarily occupying the flats on payment of rent fixed for the respective flat. The provision for termission of tenancy as was incoroprated in the amendment of 1994 received the assent of the President of India but simultaneously the Government of India forwarded its observation therewith that there was no provision of appeal in the said Act against the order of the prescribed authority regarding termination of tenancy. The Government of India accordingly advised this Government to amend the Act further on the lines as observed by them examining it from the legal point of view and as per the provisions of the model Act. It is necessary to comply with the observation of the Government of India.

2. **Amendment of section 2 of West Ben. Act, 19 of 1976.** - In clause (1a) of section 2 of the West Bengal Government Premises (Tenancy Regulation) Act, 1976 (hereinafter referred to as the principal Act), after the words "the purpose of", the following words, figures, letter and brackets shall be inserted :-

"the third proviso to clause (a) of sub-section (3) of section 3 of section 3 and"

3. **Amendment of section 3.** - In clause (a) of sub-section (3) of section 3 of the principal Act, after the first proviso, the following provisos shall be inserted :-

"Provided further that the prescribed authority shall give the tenant a notice and an opportunity of being heard before such termination :

Provided also that an appeal shall lie to the Appellate Authority against an order determining non-occupation for a period of three consecutive months or non-residence by the tenant or any member of his family under the above provisos within fifteen days from the date of the order passed by the prescribed authority and, in such case, the decision of the Appellate Authority shall be final.".

---

Published in the Calcutta Gazette, Extraordinary, Part III, No. 2289-L, dated 10th November, 1998.

## THE WEST BENGAL APARTMENT OWNERSHIP (AMENDMENT) ACT, 1997

### West Bengal Act No. XXXVI of 1997

An Act to amend the West Bengal Apartment Ownership Act, 1972.

Whereas it is expedient to amend the West Bengal Apartment Ownership Act, 1972 (West Ben. Act 16 of 1972), for the purpose and in the manner hereinafter appearing ;

It is hereby enacted in the Forty-eighth Year of the Republic of India, by the Legislature of West Bengal, as follows :-

1. **Short title and commencement.** - (1) This Act may be called the **West Bengal Apartment Ownership (Amendment) Act, 1997.**

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

## STATEMENT OF OBJECTS AND REASONS

"The West Bengal Apartment Ownership Act, 1972 (West Ben. Act XVI of 1972), came into force on the 7th June, 1973. Subsequently, the Act was amended from time to time, the last amendment Bill having been passed in the year 1996. The said Bill of 1996 is awaiting the assent of the President of India as the Government of India has suggested some changes in section 7 of the said Act 1972 on the lines of the provisions of the Model Apartment Ownership Legislation to achieve the purposes of (i) promoting uniformity in legislation throughout the country and (ii) pinpointing the excavation of cellars/basement as potential threats to building structure and thus providing additional safety device to prevent any mishap."

2. **Amendment of section 7 of West Ben. Act 16 of 1972.** - In section 7 of the West Bengal Apartment Ownership Act, 1972, after the words "or impair any easement or hereditament", the words "or shall add any material structure or excavate any additional basement or cellar without first obtaining the consent, in writing, of all the other apartment owners" shall be inserted.

---

Published in the Calcutta Gazette, Extraordinary, part III, No. 2288-L.,
dated 10th November, 1998.

## THE WEST BENGAL APARTMENT OWNERSHIP (AMENDMENT) ACT, 1996

### West Bengal Act No. XXVIII of 1996

An Act to amend the West Bengal Apartment Ownership Act, 1972.

Whereas it is expedient ot amend the West Bengal Apartment Ownership Act, 1972 (West Ben. Act 16 of 1972), for the purpose and in the manner hereinafter appearing; It is hereby enacted in the Forty-seventh Year of the Republic of India, by the Legislature of West Bengal, as follows :-

1. **Short title and commencement.**- (1) This Act may be called the West Bengal Apartment Ownership (Amendment) Act, 1996.

(2) It shall come into force on such date as the State Government may, by notification in the official Gazette appoint.

2. **Amendment of section 3 of West Ben. Act 16 of 1972.** - In clause (a) of section 3 of the West Bengal Apartment Ownership Act, 1972 (hereinafter to as the principal Act),-

(1) for the words "residential unit ;", the words "residential unit, and includes a flat." shall be substituted, and

(2) the following Explanation shall be added at the end. -

Explanation.- "Flat" shall mean a separate residential unit, whether self contained or not, used or intended to be used for any of the purposes referred to in sub-clauses (a) to (i) of clause (2) of section 390 of the Calcutta Municipal Corporation Act, 1980 (West Ben. Act 59 of 1980) ;.

3. **Amendment of section 5.** - In sub-section (2) of section 5 of the principal Act, for the words "without the consent of all the apartment owners, Addition or alteration, if any, is to be expressed subsequently" shall be substituted.

4. **Amendment of section 7.** - In Section 7 of the principal Act, the words "or shall add any material structure or excavate any additional basement or cellar" shall be substituted.

5. **Amendment of section 10.** - In sub-section (1) of the principal Act, -

(1) in clause (d), for the words "approximate area,", the words "actual builtup area," shall be substituted ;

(2) in clause (g), the words, "for all purposes, including voting" shall be omitted.

6. **Amendment of section 16A.** In sub-section (1) of the section 16A of the

principal Act, for the words "he shall,", words, figures and letter "or if such owner stands in the way of submitting the property to the provisions of this Act and does not furnish the particulars or documents as required for execution of Declaration in accordance with the provisions of section 10A and the rules made under this Act, he shall," shall be substituted.

7. **Insertion of new section 16B.** - After section 16A of the principal Act, the following section shall be inserted :-

"**16B. Control and supersession.** - (1) If the Association of Apartment Owners having right to be exercised by the Manager or the Board of Managers fails to perform its functions under this Act or the bye-laws made thereunder, the Competent Authority may give to it such directions as that Authority considers fit.

(2) If the Competent Authority is of the opinion that the function of the Manager or the Board of Managers is detrimental to the interest of the Association of Apartment Owners or of the apartment owners or is against the public interest, the Competent Authority may give a notice to the Manager or the Board of Managers to show cause why he should not be removed or, as the case may be, it should not be superseded. If the reply of the Manager or the Board of Managers is not considered satisfactory, the Competent Authority may by order remove the Manager or supersede the Board of Managers, as the case may be, and appoint any member from amongst the members of the concerned Assoication Apartment Owners or any employee of the State Government or any other person as administrator to perform the functions of the Manger or the Board of Managers, as the case may be, for a period not exceeding six months :

Provided that the Competent Authority may, if considers necessary so to do, by order extend the period of removal of the Manager or superession of the Board of Managers, as the case may be, for a further period, not exceeding six months at a time; so, however, that the aggregate period of removal or superession, as the case may be, shall not exceed three years."

---

Published in the Calcutta Gazette, Extraordinary, Part III, No. 2697-L dated 31st December, 1998.

## THE WEST BENGAL TAXATION LAWS (SECOND AMENDMENT) AND REPEALING ACT, 1998

### West Bengal Act No. VIII of 1998

An Act to amend the West Bengal Primary Education Act, 1973, the West Bengal Rural Employment and Production Act, 1976, the West Bengal Entertainment-cum-Amusement Tax Act, 1982 and the West Bengal Sales Tax Act, 1994, and to repeal the West Bengal Urban Land Taxation Act, 1976 and the West Bengal Multi-storeyed Building Tax Act, 1979.

Whereas it is expedient to amend the West Bengal Primary Education Act, 1973 (West Ben. Act 43 of 1973), the West Bengal Rural Employment and Production Act, 1976 (West Ben. Act. 14 of 1976), the West Bengal Entertainment-cum-Amusement Tax Act, 1982 (West Ben. Act 6 of 1982), and the West Bengal Sales Tax Act, 1994 (West Ben. Act 49 of 1994), for the purposes and in the manner hereinafter appearing, and to repeal the West Bengal Urban Land Taxation Act, 1976 (West Ben. Act 8 of 1976), and the West Bengal Multi-storeyed Building Tax Act, 1979 (West Ben. Act 17 of 1979).

It is hereby enacted in the Forty-ninth year of Republic of India, by the Legislature of West Bengal, as follows :-

1. **Short title and commencement.** - (1) This Act may be called the West Bengal

(2) Except as otherwise provided, it shall come into force on such date, or shall be deemed to have come into force on such date not earlier than the first day of May, 1995, as the State Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

**2. Amendment of West Ben. Act 43 of 1973.** - In the West Bengal Primary Education Act, 1973, in section 78, in sub-section (2), in clause (b), for the words "seven per centum", the words "five per centum" shall be subtituted and shall be deemed to have been substituted with effect from the 1st day of December, 1998

**3. Amendment of West Ben. Act 14 of 1976.** - In the West Bengal Rural Employment and Production Act, 1976, in section 4, in sub-section (2), in clause (b), for the words "thirty-eight per centum", the words "twenty per centum" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of December, 1998.

**4. Amendment of West Ben. Act 6 of 1982.** - In the West Bengal Entertainment-cum- Amusement tax Act, 1982, -

(1) In section 2, -

(a) in clause (e), for the word "December" the word "December." shall be substituted :

(b) after clause (e), the following clause shall be inserted :-

(f) "enrolled" means enrolled under clause (d) of sub-section 4 (c) of section 4A;

(2) in section 4A, after sub-section (4b), the following sub-section shall be inserted : -

"(4c) Notwithstanding anything contained elsewhere in this Act,-

(a) where a sub-cable operator referred to in clause (b) of the Explanation to sub-section (4a) is a holder of a video cassette player set and transmit from such set for exhibition of any performance, film or programme through the same cable television network by which he provides cable service to the customers as referred to in clause (ii) of sub-section (4a) such sub-cable operator, irrespective of whether or not such cable-operator charges or collects any amount separately from persons witnessing such performance, film or programme, shall be liable to pay a tax at such rate, not exceeding ten thousand rupees per year in respect of exhibition of such performance, film or programme through his video cassette recorder set or video cassette player set, within such time as may be specified in a notification issued by the State Government in this behalf, and different rates may be specified for such exhibition in different areas;

(b) the prescribed authority shall, after making such inquiry as he may think necessary and after giving the sub-cable operator a reasonable opportunity of being heard, fix the dates on from which such sub-cable operator shall be liable to pay tax under clause (a);

(c) every sub-cable operator referred to in clause (a) shall make an application for a certificate of enrolment in the prescribed manner to the prescribed authority within six months from the date of coming into force of section 4 of the West Bengal Taxation Laws (Second Amendment) and Repealing Act, 1998, or ordinarily within ninety days from the date of transmitting any performance, film or programme for exhibition as referred to in that clause, whichever is later;

(d) the prescribed authority shall, subject to such conditions and restrictions as may be prescribed, issue a certificate of enrolment to the applicant in the prescribed form, if the prescribed authority is satisfied that the application for certificate of enrolment is in order;

(e) where a sub-cable operator, who is required to apply for a certificate of enrolment under clause (c), fails to make such application to the prescribed authority within the time specified under that clause and if such authority, after giving the sub-cable operator a reasonable opportunity of being heard, is satisfied that the delay in making application for such certificate of enrolment was without any reasonable cause, it may impose by way of penalty a sum not exceeding twenty rupees for each month of delay ;

(f) a sub-cable operator liable to pay tax under clause (a) shall pay the amount of tax paybale by him under that clause for any year to the prescribed authority in the prescribed manner, failing which he shall be liable to pay a penalty of sum not exceeding fifty rupees for each month of default if the prescribed authority is satisfied that such default was without any reasonable cause ;

Provided that the penalty under this clause shall not be imposed without giving the sub-cable operator a reasonable opportunity of being heard ;

(g) the provisions of section 9 and section 9A shall apply mutatis mutandis in respect of a sub-cable operator who is in default in making payment of tax or penalty under this sub-section.".

5. **Amendment of West Ben. Act 49 of 1994.** - In the West Bengal Sales Tax Act, 1994, -

(1) in section 40 in sub-section (8), for the words "three per centum", the words "two per centum" shall be substituted and shall be deemed to have been substituted with effect from the 1st say of April, 1998 ;

(2) in section 52, in sub-section (10), for the words "three per centum", the words "two per centum" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1998 ;

(3) in section 72, -

(a) for sub-section (1), sub-section (2), sub-section (3) and sub-section (4), the following sub-sections shall be substituted :-

"(1) When a goods vehicle, transporting any goods (other than goods sales of which are tax-free under section 24), enters into West Bengal, and such vehicle transporting such goods is bound for any place outside West Bengal, the transporter of such goods shall have to make, in prescribed manner, a declaration on the body of the consignment note or on a document of like nature, that the goods being so transported in his vehicle shall not be unloaded, delivered or sold in West Bengal and he shall also specify in such declaration the name of the last checkpost through which the vehicle transporting such goods shall move outside West Bengal :

Provided that if there is any possibility of transhipment in West Bengal of the goods so carried by the transporter, he shall also declare the same on the body of the consignment note or on the document of like nature while making the declaration and shall, thereafter, note therein the particulars of the new vehicle when such transhipment is actually made even when, after leaving the first checkpost, any transhipment of such goods is made by such transporter under nay compelling circumstances ;

Provided further that the provisions of this sub-section shall not where the transporter of such goods proves to the satisfaction of the Commissioner , or the other authority referred to in sub-section (2), that the transporter of such goods in such vehicle is in the course of export within the meaning of sub-section (1) of Section 5 of the Central Sales Tax Act, 1956 (74 of 1956), to such country as the State Government may by notification specify.

(2) For the purpose of sub-section (1), the consignment note or the document of the like nature containing the declaration together with such other documents may be prescribed, shall be produced before the Commissioner at the first checkpost that the transporter reaches after entry of the vehicle into West Bengal or, where such vehicle is intercepted before it reaches the first checkpost, before such other authority as may be prescribed, at the place where the vehicle is intercepted.

(3) A consignment note or a document of like nature containing the declaration produced in accordance with the provisions of sub-section (2) shall, in the manner prescribed be countersigned by the Commissioner or the other authorityreferred to in sub-section (2), as the case may be, and such consignment note and other documents, duly countersigned, shall be returned to the transporter.

(4) The transporter shall carry with him the consignment note or the document of like nature containing the declaration duly countersigned under sub-section (3) while tranporting the goods through West Bengal and produce such consignment note or document of like nature before the Commissioner at the last checkpost that he reaches before the exit of the vehicle with such goods from West Bengal, and the Commission shall, in the precribed manner, endorse such consignment note or document of like nature evidencing exit from West Bengal of the vehicle transporting the same goods as are specified in such consignment note and retrun the same to the transporter :

Provided that after leaving the first checkpost where any transhipment of goods is made by the transporter under any compelling circumstances and if the fact of such transhipment was not declared by him at first checkpost as required under the first proviso to sub-section (1), he shall adduce reasons for doing so before the Commissioner at the last checkpost along with supporting evidence wherever necessary, and if the Commisisoner is satisfied with the reasons adduced or evidence produced by such transporter, he shall endorse the countersigned consignement note or document of like nature containing the declaration as required under that sub-section and return the same to the transporter allowing movement of the vehilce carrying such goods outside West Bengal.";

(b) in sub-section (9), for the word "declaration", in the two places where it occurs, the words "consignment note or the document of like nature containing the declaration" shall be substituted ;

(c) in sub-section (14), for the word "declaration", in the two places where it occurs, the words "consignment note or the document of like nature containing the declaration" shall be substituted :

6. **Repeal of West Ben. Act 8 of 1976.** - (1) The West Bengal Urban Land Taxation Act, 1976, shall stand repealed with effect from the first day of April, 1999.

(2) Notwithstanding such repeal, anything done or any action taken (incldning any order made or proceeding commended), or any obligation or liability incurred, under the said Act prior to the commencement of this section shall be valid and effective , and any proceeding for the levy, collection, assessment or reassessment of tax or charge or imposition of penalty that may have become payable, or any refund of this section shall be commenced or continued or enforced by the authorities prescribed by or under the said Act so to do, as if the provisions of this section have not come into force.

**39. Modes of Legal Aid.** - Legal aid may be given in all in any one or more of the following modes, viz. :-

(a) payment of Court fees, process fees, expenses of witnesses and all other charges payable or necessary to be incurred in connection with any legal proceedings,

(b) representation by a legal practitioner in a legal proceeding or by Counsellors before the family Courts,

(c) obtaining supply of certified copies of the Judgements, orders, recorded evidence and other documents on legal proceedings,

(d) preparation of paper books in appeals including printing and translation of documents in legal proceedings,

(e) drafting of legal documents and pleadings, and memorandum of appeals,

(f) any other expenses which the Executive Chairman of the State Authority or Chairman of the Appropriate Committee may deem fit and proper to grant it in the special circumstances of the State,

(g) legal advice and counselling.

**40. Application for Legal Aid and/or Advice.**- (1) Any prerson desiring legal aid or advice may make an application in writing in a prescribed form addressed to the Secretary of the Authority/Committee. If he is an illiterate person (and unable to fill in the prescribed form, it may be filled in). It may be written by the secretary or any authorised lawyer on panel who may have his L.T.I. and authenticate the same after reading out and explaining to him the contents of the application and on his perfectly understanding the contents thereof.

(2) The Authority/Committee shall maintain a register of applications wherein the applications are to be entered and registerded with a serial number affixed to the same and also indicate in a separate column in the register the action taken on the application as such entrywise.

**41. Disposal of applications.** - (1) The applications are to be scrutinised by the appropriate Authority/Committee for the purpose of ascertaining the entitlement for such legal aid, and if necessary further information may be sought from the applicant in this regard and if necessary, a further discussion may be held with the applicant and he shall be given a hearing before such application is rejected and in such an eventuality a speaking order is to be recorded in writing which must be communicated to the applicant in writing.

(2) No application for legal aid and advice shall be allowed, if the Authority/Committee is satisfied that -

(a) the applicant has knowingly made false statement or furnished false information as regards his means or as place of residence : or

(b) in a proceeding, other than the one relating to criminal prosecution, there is no prima facie case to be instituted or, as the case may be, to defend the proceeding ; or

(c) the application is frivolous or fictitious ; or

(d) the applicant is not entitled to the same under the appropriate regulations ; or

(e) having regard to all the circumstances of the case, it is otherwise not reasonable to grant it.

**42. Certificate of eligibility.** - (1) Where an application for legal aid or advice is allowed, the Secretary of the Authority/Committee shall issue a Certificate of Elligibility in a prescribed form to the applicant entitling him to legal aid or advice in respect of the proceeding concerned.

(2) The Certificate of eligibility shall stand cancelled if the legal aid is withdrawn and the lawyer to whom the case of the applicant is assigned as also the Court before which the case is pending shall be informed accordingly in writing.

**43. Honorarium payable to legal practitioners on the panel.** - (1) Subject to the approval of the State Authority, the Legal Services Authority/Legal Services Committee shall prepare for a period of two years, a panel of legal practitioners who are prepared to represent or prosecute the cases on behalf of the legally aided persons under these regulations. The legal practitioners on the panel shall be paid honorarium as set out in the Schedule.

Provided that where the matter is disposed of in less than five effective hearings, the fee payable shall be half of the fee prescribed in the Schedule :

(2) No legal practitioner to whom any case is assigned either for legal advice or for legal aid shall receive any fee or remuneration whether in cash or in kind or any other advantage, monetary or otherwise, from the aided person direct or from any other person on his behalf.

(3) The legal practitioner on the panel, who has completed his assignment, shall submit a statement showing the honorarium due to him in connection with the legal proceeding conducted by him on behalf of the legally aided person to the Secretary of the Authority/Committee who shall, with the approval of the Chairman and after due scrutiny and countersignature, place the same before the Authority/Committee for sanction and on such sanction being given by the Authority/Committee, the amount shall be paid by the Secretary to the legal practitioner. It will, however, be open to the legal practitioner to waive the honorarium in whole or part.

(4) Notwithstanding anything contained in this regulation the Court may, in case in which no legal practitioner on the panel has been engaged, direct engagement of any other legal practitioner as it may deem appropriate and, in every such case -

(a) it shall be the duty of the legal practitioner so engaged to infrom the fact of his engagement to the concerned Authority/Committee, and

(b) the provisions of these regulations shall apply to such legal practitioner as they apply to a legal practitioner on the panel.

**44. Duties of aided person.** - (1) A person seeking legal aid or advice shall comply with any requisition or direction that may be made upon him by the Authority/Committee from the date the application for legal aid or advice is made till the completion or cessation of legal aid for cancellation of the Certificate of Eligibility.

(2) Every such person shall execute an agreement in a prescribed form agreed in the event of the Court passing a decree or order in his favour awarding costs to him or other monetary benefit or advantage, to repay out of such costs by way or reimbursement to the Committee all costs charges and expenses incurred by the Committee in giving him legal aid. For facilitating such reimbursement he shall execute an irrevocable Power of Attorney in the prescribed form authorising the Member-Secretary/Secretary of the Authority/Committee to do all such acts and things as may be necessary for realisation of the amount decreed or ordered to be paid to him. The costs, charges and expenses which may be recovered by the Authority/Committee as aforesaid shall be credited to the State Authority.

(3) Every aided person or his representative shall attend the office of the Authority/Committee as and when required by the Authority/Committee or by the legal practitioner rendering legal aid to him and shall furnish full and true information and shall make full disclosure to the legal practitioner concerned and shall attend the court as and when required at his own expenses.

**45. Cancellation of Certificate of Eligibility.** - (1) The Authority/Committee may either on its own or otherwise cancel the Certificate of Eligibility granted under the regulations in the following circumstances, namely -

(a) in the event of being found that the aided person was possessed of sufficient means or the Certificate of Eligibility was obtained by misrepresentation or fraud :

(b) in the event of any material change in the circumstances of the aided person ;

(c) in the event of any misconduct: misdemeanour or negligence on the part of the aided person in the course of receiving legal aid ;

(d) in the event of the aided person not co-operating with Authority/Committee or with the legal practitioner assigned by the Committee/Authority/Court :

(e) in the events of the aided person engaging a legal practitioner other than the one assigned by the Committee/Authority unless the engagement is under direction of any court ;

(f) in the event of death of the aided persons, except in the case of civil proceedings where the right of liability survives ;

(g) a report has been received from the Advocate assigned to the legally aided person that the lagally aided person is not co-operating with the Advocate assigned to him or is guilty of misconduct towards the Advocate and such report has been verified by the Chairman of the appropriate Legal Services Committee/ authority ;

(h) in the event of externment under any law for the time being in force, of the aided person, from the area of place of his residence or business :

Provided that no such Certificate of Eligibility shall be cancelled without giving due notice therof to the aided person or to his legal representatives in the event of his death, to show cause as to why the Certificate should not be cancelled.

46. Where the Certificate of Eligibility is cancelled on the grounds set out in clause (a) above, the Authority/Committee shall discontinue legal aid allowed and shall be entitled to recover from the aided person the amount of legal aid granted to him.

47. **Proceedings by the Chairman in most urgent cases.** --Notwithstanding anything to the contrary contained in these regulations, in case the Chairman of any Committee/Authority is of the opinion that such a situtation has arisen wherein immediate action is required to be taken or there is no possibility of immediately convening of the meeting of the Committee/Authority, then he may, in anticipation of the approval of the Committee/Authority concerned, take such action as he may deem fit, and thereafter he shall, as soon as possible send a report of his action so taken to the Committee/Authority concerned.

48. Pursuant of the direction of the National Legal Services Authority dated 10.6.98 and further directions by the same Authority in this regard, provison is made empowering the State Legal Services Authority to make payment to the Legal Aid Counsels from time to time.

## CHAPTER VI

## Lok Adalat

49. **Procedure for organising Lok Adalat.** - (1) The Secretary of District Legal Services Committee or the District Authority or the Chairman of the Sub-divisional Legal Services Committee, as the case may be, shall convene and organise Lok Adalat at regular intervals preferably once in every month as may be deemed proper in view of the number of cases available for being taken up. The venue shall ordinarily be the Court premises or its outer precincts as far as practicable.

(2) The Secretary of the High Court Legal Services Committe or the District Authority or the Chairman of the sub-divisional Legal Services Committee, as the case may be, shall organise Lok Adalat at least once in a quarter and as soon as sufficient number of cases referred to it under section 20 of the Act or otherwise are available for being taken up.

(3) The Secretary of the High Court Legal Services Committee or the District Authority or the Chairman of the sub-divisional Legal Services Committee, as the case may be, shall be free to organise Special Lok Adalat for any specific kind of cases available for being taken up, with the express permission from the State Authority.

(4) The Secretary of the High Court Legal Services Committee or the District Authority or the Chairman of the sub-divisional Legal Services Committee, as the case may be, may associate the members of the legal profession, college students, member of legal clinic, social organisation, non-government voluntary associations, charitable and philanthropic institutions and othe similar organisations with the Lok Adalat.

50. **Intimation to the State Authority.** - The Secretary of the High Court Legal Services Committee or the District Authority or the Chairman of the sub-divisional Legal Services Committee, as the case may be, shall inform the State Authority about the proposal to organise the Lok Adalat well before the date on which the Lok Adalat is proposed to be organised and furnish the following information to the State Authority :-

(i) the place and the date and time at which the Lok Adalat is proposed to be organised ;

(ii) whether some of the organisations as referred to in the purported regulation pertaining to the Scheme have agreed to associate themselves with the Lok Adalat ;

(iii) categories and nature of cases, viz. pending cases or pre-litigation disputes, or both, proposed to be placed before the Lok Adalat ;

(iv) number of cases proposed to be brought before the Lok Adalat ;

(v) any other information relevant to the convening and organising of the Lok Adalat.

51. A list consisting of cases proposed to be disposed of by each Lok Adalat shall be completed at least one month before the holding of such Lok Adalat. A special notice-board is to be kept in a conspicuous part of the Court building for displaying the notices and other information in respect of Lok Adalats to be held at least 15 days in advance. The presiding officer of the Courts and their staff, at district and sub-divisional levels, shall accompany their records for being placed before the Lok Adalat.

52. (1) **Composition of the Lok Adalat at High Court Level.** - The Lok Adalat shall consist of at least one sitting or retired judge of the High Court and such other members not more than two out of the following :

(i) member of the Legal profession :

(ii) social worker ;

(iii) person of repute interested in Legal Services Schemes ;

(iv) representatives of voluntary social organisations or non-government organisation dooing Legal awareness camps ; and

(v) members of Legal clinic, if any.

(2) **Composition of the Lok Adalat at District Level.** - The lok Adalat shall consists of at least one sitting or retired High Court Judge or Judicial Officer of the rank of District Judge and such other members not more than two out of the following ;-

(I) member of the Legal profession ;

(ii) social worker ;

(iii) person of repute interest in Legal Services Schemes ;

(iv) representatives of voluntary social organisations or non-government organisations doing Legal awareness camps or Legal aid work ; and

(v) members of Legal clinic, if any.

(3) **Composition of Lok Adalat at Sub-divisional Level.** - The Lok Adalat shall consists of at least one sitting or retired High Court Judge or Judicial Officer and such

other members not more than two out of the following :-

(i) member of the Legal profession

(ii) social worker ;

(iii) person of repute interested in Legal Services Schemes ;

(iv) representatives of the voluntary social organisations or non-Government organisations doing Legal awareness camps or Legal aid work ; and

(v) members of Legal clinic, if any.

**53. Holding of Lok Adalat.** - A Lok Adalat may be organised at such time and place and on such day, including Saturdays, Sundays and holidays as the State Authority, High Court Legal Services Committee, District Authority, Sub-divisional Legal Services Committee, as the case may be, deems appropriate.

**54. Reference of cases to Lok Adalat.** - (1) The cases shall be referred to the Lok Adalat by the concerned Court as per section 20 of the Act, if -

(A) the parties thereof agree ;

(B) one of the parties thereof makes an application to the Court for referring the case to the Lok Adalat for settlement and if such court is prima facie that there are fair chances of settlement ; or

(C) the court is otherwise satisfied that the matter is appropriate one to be taken cognizance by the Lok Adalat.

(2) While making such refernece the concerned Court shall transmit the record/file to the Secratary of the High Court Legal services Committee or the Secretary of the Legal services Authority or the Chairman Sub-divisional Legal Services Committee, as the case may be, to put the matter before the Lok Adalat and direct the parties to attend the Lok Adalat on the date fixed thereof.

(3) On receipt of an application moved before Lok Adalat by any of the parties for settlement of dispute in the Lok Adalat, the concerned Lok Adalat shall send a requisition to the concerned Court to transmit the record/file to the Secretary of the Committee/ District Authority or the Chairman of the Sub-divisional Legal Services Committee, to put up the matter before it and direct the parties to attend the Lok Adalat on the date fixed.

(4) The Secretary of the High Court Legal Services Committee or the District Authority or the Chairman of the Sub-divisional Legal Services Committee, as the case may be, shall be responsible for the safe custody of the records frm the time he receives it till they are returned.

(5) Each Judicial Officer shall co-operate in holding of Lok Adalat and in transmission of the Court records and shall make sincere effort for settlement of dispute through Lok Adalat.

(6) The Judicial records shall be returnad within ten days of the Lok Adalat irrespective of whether or not the case is settled by the Lok Adalat with an endorsement about the result of the proceedings.

**55. Lok Adalat at the pre-litigation stage.** - (1) On receipt of application by the Secretary of the District/Authority Committee or the Chairman of the Sub-divisional Legal Services Committee, as the case may be, for settlement of a legal dispute between the parties at pre-litigation stage, the Secretary/Chairman of the District Authority/Committee shall examine the matter and if he deems it fit to refer the matter for pre-litigation settlement, he shall issue a notice along with copy of the application and documents, if any, to opposite party for appearing before him.

(2) The Secretary/Chairman of the District Authority Sub-divisional legal services committee, as the case may be, after hearing the parties and on his thinking of proper to refer the matter to the Lok Adalat, shall direct the parties to appear before the Lok

Adalat for pre-litigations settlement on the date fixed for the Lok Adalat.

(3) In case the matter so referred, is not settled at the pre-litigation stage by the Lok Adalat, the Secretary Chairman of the District Authority/Committee, as the case may be, shall keep the records of the papers and shall advise the parties in seeking remedy in a Court and if any of the party is fit to get legal aid, he shall direct the said party for legal aid to the proper Authority.

(4) In cases which are referred to Lok Adalat at pre-litigation stage, the version of the parties and other documents submitted by them along with original award of the Lok Adalat, shall form part of Judicial record.

(5) after the Lok Adalat is over the record of the case of prelitigation stage, shall remain in the custody of the Secretary/Chairman of the District Authority/Sub-divisional Committee, as the case may be.

**56. Functions of the Lok Adalat.** - (1) The Secretary of the High Court Committee, District Authority or the Chairman of the Sub-divisional Legal Services Committee, as the case may be, shall assign specific cases to each bench of the Lok Adalat.

(2) The Secretary of the High Court Committee, District Authority or the Chairman of the Sub-divisional Legal Services Committee, as the case may be, shall prepare a 'cause list' for each bench of the Lok Adalat and intimate the same to all concerned about the date, time and the place of such Lok Adalat at least seven days before the date of such Lok Adalat and such notice to the partise may be dispensed with by the Secretary of the High Court Committee, District Authority or the Chairman of the Sub-divisional Legal Services committee if he is of the opinion that proper and due notice has been given to the parties at the time of making reference under the purporated regulation framed by the State Authority.

(3) Every bench of the Lok Adalat shall make sincere effort to bring about a concilliatory settlement in every case put before it without bringing about any kind of coercion, threat or under influence, allurement or misrepresentation.

**57. Procedure for effecting compromise or settlement at Lok Adalat.** - (1) When a compromise or settlement is arrived at between the parties, the Lok Adalat shall proceed to make an Award on basis of such compromise.

(2) Every Award of the Lok Adalat shall be signed by the panel constituting the Bench of the Lok Adalat.

(3) The original shall form part of the Judicial records and be incorporated therein instantly and a copy of the Award shall be given to each of the parties duly certified to be true by the Secretary of the High Court Committee, District Authority or by the Chairman, Sub-divisional Legal Services Committee, as the case may be.

**58. Award to be Categorical and Lucid.** - (1) Every Award of the Lok Adalat shall be categorical and lucid and shall be written in the language used in the local Courts. The award may be drawn up in English or in Bengali.

(2) The par ties to the dispute shall be required to affix their signature or thumb impression, as the case may be, on the Award of the Lok Adalat,

**59. Compilation of results.** - At the conclusion of the session of the Lok Adalat the Secretary of the High Court Committee, District Authority, as the case may be shall compile the results for submission to the State authority while the Chairman of the Sub-divisional Legal Services committee shall compile the same for submission to the State Authority as well as to the District Authority and also for its own records.

**60. Maintenance of panel of Lok Adalat Judges.**- The Secretary of the High Court Committee, District Authority or the Chairman of Sub-divisional Legal Services Committee, as the case may be, shall maintained a panel of retired Judges; Advocates, social workers etc., possessing qualification and experience prescribed under section 28(0) of the Act, and undetr appropriate rules and regulations who are agreeable to associate in lok Adalats.

61. **Conveyance Allowance.** - Every member of the Bench of the Lok Adalat shall be paid an honorarium of Rs.150/- per Lok Adalat and shall also be entitled to actual Conveyance Allowance as may be fixed from time to time by the State Legal Services Authority in consultation with the State Government.

62. **Procedure for maintaining record of case referred under section 20 of the Act or otherwise.** (1) The Secretary of the High Court Committee, District Authority or Chairman of the Sub-divisional Legal Services Committee, as the case may be, shall maintain a Register prescribed (Register No.2) wherin all the cases received by him by way of reference to the Lok Adalat shall be entered giving particulars as below :

(i) date of the receipt ;
(ii) nature of the case ;
(iii) such other particulars as may be deemed necessary ; and
(iv) date of settlement and return of the case file.

(2) When the case is finally disposed of by the Lok Adalat, an appropriate entry shall be made in the Register.

63. **Miscellaneous.** - (1) The appearence of lawyers on behalf of the parties at the Lok Adalat shall not be refused.

(2) No court fee shall be payable by the parties in respect of matters or case brought before or referred to a Lok Adalat.

(3) The secretary of the High court legal Services committee or Secretary of the District Authority or the Chairman of the Sub-divisional Legal Services Committee, as the case may be, shall provide all assistance as may be necessary to the Lok Adalats.

(4) Every Bench of the lok Adalat may evolve its own procedure for conducting the proceedings before it and shall not be bound by either the Civil Procedure Code or the Evidence Act or the Code of Criminal Procedure. However, the bench shall be guided by the principles of natural justice, equity, fair play and other legal principles.

## CHAPTER VII

## Vesting of Executive Authority

64. (1) The Executive Authority of the State Authority shall vest in the Executive Chairman who in matters of policy shall be guided by the State Authority and shall also be advised by the patron-in-chief.

(2) The Executive Authority of the High Court Committee shall vest in the Chairman.

(3) The Executive Authority of the District Authority shall vest in the Chairman.

(4) The Executive Authority of the Sub-divisional Committee shall vest in the Chairman.

## CHAPTER VIII

## Other Functions to be performed by the State Authority

[shall come into force with such modifications as are adopted in consultation with the Central Authority vide section 7(d) of the Act.]

65. In addition to the functions to be performed by the State Authority, as laid down by sections 7(1) and 7(2) (a) (b) (c) of the Act, the State Authority may in consultation with the Central Authority, also perform the functions mentioned under subclauses (d), (e), (f), (g), (h), (k), (l) and (m) of section 4 of the Act and in particular the following functions :-

(1) The State Authority may conduct legal literacy campaign in different parts of

the State, with a view to disseminating knowledge about the legal aid schemes conducted in State, or with a view to spreading awareness about the legal rights and duties of citizens with special reference of the tribal and rural populations, women, children, disabled, handicapped and the weaker sections of the society

(2) The State Authority may conduct Legal aid clinics in different parts of the State in collaboration with Law Colleges, Universities and other social service organisations.

(3) The State Authority may also establish or direct the District Authority to establish conciliation committees at various centres in the State with a view to providing permanent or quasi-permanent infrastructure for resolving legal disputes between the parties, whether they may be pending in Courts or may be in the office. For establishing such Committee it will be open to the State Authority or the District Authority to take active assistance/support of such social service organisations that have the zeal for legal aid work.

(4) May review the cases where legal services are refused by the District Authority, on application.

---

Published in the Calcutta Gazette, Extraordinary, dated 1st November, 1997.

## SCHOOL EDUCATION DEPARTMENT

### The West Bengal School Service Commission Rules, 1997

**Notification No. 863 SE (S) /IS-4/97** - In exercise of the power conferred by sub-section (1), and in particular, by clause (a), (b), (c), (d) and (e) of sub-section (2), of section 17 of the West Bengal School Service Commission Act, 1997 (West Ben. Act IV of 1997), the Governor is pleased hereby to make the following rules:

### Rules

**1.** (1) These rules shall be called **the West Bengal School Service Commission Rules, 1997.**

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions:** (a) the 'Act' means the West Bengal School Service Commission Act, 1997 (West Ben. Act IV of 1997);

(b) other words and expressions used in rules shall have the same meaning as in the Act.

**3.** (1) The Chairman of the Central Commission shall have a fixed pay of Rs.7300 plus usual allowances as are admissible to State Government officers drawing the same pay, or the pay drawn before retirement per month less the amount of pension, if any, he is in receipt of, whichever is higher. A serving employee who elects to draw his grade pay in a time scale at his option in the post of Chairman may be allowed to draw usual increment in that time scale but no increment would be admissible, if the pay reaches the maximum of Rs.7300.

(2) The Chairman of the Regional Commission shall have a fixed pay of Rs.6,700 plus usual allowances as are admissible to State Government officers drawing the same pay or the pay drawn before retirement per month less the amount the pension, if any, he is in receipt of, whichever is higher. The serving employee who elect to draw his grade pay at his option in the post of Chairman may be allowed to draw usual increment in that time-scale but no increment shall be admissible, if the pay reaches the maximum of Rs.6,700.

(3) In either of the cases referred to in sub-rule (2) and sub-rule (3), a pensioner may draw his last pay and allowances, keeping the drawal of pension in abeyance.

(4) The Chairman of the Central Commission as well as of the Regional Commission as well as of the Regional Commission may draw, at his option, the pay last drawn by him

The Indo-Tibetan Border Police Force Act, 1992, S.2, Member of Force on active duty. ..112
The Madhya-Pardesh Adminstrative Tribunal (Procedure) Amendment Rule, 1999 ...106
The Mineral Concession (Amendment) Rules, 1999 .. 113
The National Highways (manner of depositing the amount by the Central Government with the competent authority for acquisition of land) Rules, 1998 .. 113
The Passport (Entry into India) Amendments Rules, 1999 99
The Registration of Foreigners (Amendment) Rules, 1999 .97
The Telecom Regularity Authority of India (Annual Report and Returns) Rules, 1999 ...107

**PART II INDIAN PARLIAMENT ACTS, 1998 (Pages 89 to100)**

The Finance (No. 2) Act 1998 .89
The Beedi Workers Welfare Cess (Amendment) Act, 1998 100
The Oilfields (Regulation and Development) Amendment Act, 1998 100

**PART III - PRESIDENT'S ORDINANCES (Pages 17 to 32)-**

The Prasar Bharti (Broadcasting Corporation of India) Amendment Ordinance, 1999 (Contd.) 17
The Patents (Amendment) Ordinance, 3 of 1999 .20
The Central Vigilance Commission Ordinance, 4 of 1999 23
The Salaries, Allowances and Pensions of Members of Parliament (Amendment) Ordinance 6 of 1999 .. 32
The Merchant Shipping (Amendment) Ordinance, 7 of 1998 32

**PART V - GUJRAT ACTS & ORDINANCES (Pages 1 to 16)-**

The Gujrat Statury Bodies Laws (Amendment and Validation) Act, 1 of 1999 1
The Gujrat Town Planning & Urban Development (Amendment) Act, 2 of 1999 ..7
The Bombay Provisional Municipal Corporations (Gujrat Amendment) Act 3 of 1999 .. 8
The Bombay Stamp (Gujrat Amendment) Act, 3 of 1999. ..12
The Bombay Electricity Duty (Gujrat Amendment) Act, 8 of 1999 ..13
The Gujrat Sales Tax Act, 9 of 1999 14

**PART VI - MAHARASHTRA ACTS(Pages 33 to 48)-**

The Mumbai Municipal Corporation (Amendment) Act, 1999 Contd .. 33
The Bombay Civil Courts (Amendment) Act, III of 1999 . 45
The Maharashtra Zilla Parshads and Panchyat Samitis and the Maharashtra Jeevan Authority (Amendment) Act, IV of 1999 ..45
The Maharashtra Agricultural Produce Marketing (Regulation) (Temporary Amendment) (Amendment) Act, V of 1999 . 47
The Vidabha Irregation Development Corporation (Amendment) Act, VI of 1999 ..48

**PART IX - WEST BENGAL ACTS (Pages 33 to 40)-**

The West Bengal Govt. Premises (Tenancy Regulation) (Amendment) Act, XXXV of 1997 .34
The West Bengal Apartment Owenership (Amendment) Act, XXXVI of 1997 .. 35
The West Bengal Apartment Owenership (Amendment) Act, XXVIII of 1996 .36
The West Bengal Taxation Laws (Second Amendment) and Repealing Act, VIII of 1998 . 37

**PART X - WEST BENGAL NOTIFICATIONS (Pages 9 to 20)-**

The West Bengal School's Service Commission Rules, 1997 .16
The Procedure for Selection of persons for appointment to the posts of school teachers of schools . 19

PRINTED AND PUBLISHED BY D. SURI AT CHANDIGARH PUBLISHING HOUSE
BADHERI SEC. 41-D CHANDIGARH & 383, INDL. AREA PHASE - II CHANDIGARH

EXCELLENCE IN PUBLISHING

**Laws of Marriage & Divorce**

by **H.K. Saharay**

The entire gamut of the matrimonial laws and statutes connected therewith covering a period of mo than 100 years have been dealt with in this treatise with exhaustive sectionwise commentari supported by relevant and uptodate judicial pronouncements of the Supreme Court and of t different High Courts. This edition of the work makes a comparative study of the Indian and forei matrimonial laws with an analytical approach covering a wide range of marriage-related problem updating the case laws eliminating the obsolete and providing the Procedural Rules.

**Fourth Edition 1999** ISBN 81-7177-098-3 **Hardcover Rs. 6**

**The Law of Wakfs**

by **S.A. Kader**

This is an indepth study of the new Wakf Act 1995 duly focusing on the changes and improveme effected on the Wakf Act 1954. The author makes a brilliant exposition of the entire law of Wakf, w exhaustive commentaries supported by judicial pronouncaments of the Supreme Court and of different High Courts. The powers of the Wakf Board and the rights and duties of *mutawallis* h been duly highlighted enhancing the practical utility of the wakf.

**Edition 1999** ISBN 81-7177-099-1 **Hardcover Rs. 3**

**J.A. Parks'**

**Principles & Practice of Valuation**

by **D.N. Banerjee**

Acclaimed as a classic, the celebrated work of John A. Parks appears in its Fifth Edition repleting entire gamut of the science and art of valuation with more than hundred illustrative examples a a large number of judicial precedents has been brought in, making it an outstanding book multidimensional valuation.

**Fifth Edition 1998** ISBN 81-7177-094-0 **Hardcover Rs.**

**Law Relating to Public Service**

by **Samaraditya Pal**

This work makes a brilliant exposition of the prevailing service law in all its ramifications includ the creation, incidents and termination of relationship besides the dominance of rules disciplinary control with modern developments as reflected in the pronouncements of the Supre Court as also by the different High Courts during the last two decades, in a style, lucid and attracti An outstanding book meeting a long-felt need.

**Edition 1998** ISBN 81-7177-095-9 **Hardcover Rs. 6**

**K.P. Chakravarti's Domestic Enquiry & Punishment**

by **M.R. Mallick**

It stands as an important feature of the industrial jurisprudence, the revised edition interspers with important case laws, makes an in-depth study of the law, procedure and practice involve disciplinary enquiry and the punishment. Indispensable to lawyers, corporate executives laymen as well.

**Third Edition 1998** ISBN 81-7177-096-7 **Hardcover Rs.**

ALSO OF INTEREST

Abell & Sen: FRANCHISING IN INDIA, Ed. 1998, Rs. 350
B.B. Mitra: THE LIMITATION, 20th Ed. 1998, Rs. 650
S.K. Chawla: LAW OF ARBITRATION & CONCILIATION, Ed. 1998, Rs. 575
P. Narayanan: PATENT LAW, 3rd Ed. 1998, Rs. 625
P.K. Sarkar: LAW OF ACQUISITION OF LAND IN INDIA, Ed. 1998, Rs. 625
B.B. Mitra's INDIAN SUCCESSION ACT, 13th Ed. 1997, Rs. 375
Ganguly's CIVIL COURT PRACTICE & PROCEDURE, 12th Ed. 1997, Rs. 560
H.K. Saharay: CONSTITUTION OF INDIA—AN ANALYTICAL APPROACH, 2nd Ed. 1997, Rs. 575
P. Narayanan: COPYRIGHT & INDUSTRIAL DESIGNS, 2nd Ed. 1995, Rs. 550

Copies obtainable from booksellers or direct from the publishers
**Eastern Law House Private Ltd.**
54 Ganeshh Chunder Avenue, Calcutta 700 013
Tel (033) 227-4989/2301 Fax (033) 215-0491
36 Netaji Subhash Marg, Daryaganj, New Delhi 110 002
Tel (011) 327-9982 Fax (011) 326-7707